

2023

Official Operating Budget



October 1, 2022 – September 30, 2023

Jefferson County, Alabama

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Jefferson County Commission



Commissioner Joe Knight, President Pro Tem Lashunda Scales, President Jimmie Stephens,
Commissioner Shelia Tyson, Commissioner Steve Ammons

Jefferson County Web Addresses

Strategic Plan:	https://performance.jccal.org/PDF_Files/JCCAL-StrategicPlan-2020.pdf
Performance Measures	https://performance.jccal.org/
Audited Financial Statements:	https://www.jccal.org/Default.asp?ID=975&pg=Audited+Financial+Statements
Adopted Budgets:	https://www.jccal.org/Default.asp?ID=138&pg=Budget+Management+Office
Commission Agendas	https://jeffersoncountyal.iqm2.com/Citizens/Default.aspx
Jefferson County How Do I	https://www.jccal.org/Default.asp?ID=964&pg=How+Do+I%3F
Jefferson County Facebook Page:	https://www.facebook.org/jeffersoncountyal
The County's Facebook Page provides access to Zoom Commission Meetings, Budget Hearings, Zoning Hearings and more.	
Jefferson County Twitter	Jefferson County, AL @JeffCoToday Twitter

Guide to Using this Document

This budget document contains information that is presented in a logical and readable manner about Jefferson County's Fiscal Year 2023 Operating Budget. This document serves to present the County Commission and general public with an understanding of the services provided by the County, and to provide County management with a financial and operating plan which conforms to the County's accounting system. Major programs are displayed, and anticipated revenues and expenditures are summarized and presented in a concise manner.

This document is arranged in the following nine sections:

The ***Budget Message*** includes a transmittal letter from the Business Officer of the Budget Management Office that provides an overview of the adopted budget and explains the proposed spending priorities for fiscal year 2023. [BudgetMessage](#)

The ***Introduction*** provides information on the Jefferson County Government including its organizational structure, major responsibilities, a description of the accounting system and basis of accounting, an explanation of the budget process and a synopsis of significant financial policies. Also included is a description of the locale of Jefferson County. [Introduction](#)

The ***Financial Plan*** section provides a narrative and data regarding the guidelines, assumptions, and results from the development of a long-range view of the financial picture of the County. This view provides the stage within which annual revenue, expenditure, and capital improvement program budgets are developed for short-term achievement. [FinancialPlan](#)

The ***Revenues and Appropriations*** section provides a narrative description of major sources and uses of funds. It also contains the detail of actual revenues and expenditures by fund and fund type for fiscal years 2020 and 2021, and the budgeted amounts for fiscal years 2022 and 2023. The revenues and expenditures are presented in six fund categories: General Fund, Special Revenue Funds, Debt Service Fund, Enterprise Funds, and Trust and Agency Funds and Capital. Fund balance information is also discussed. [RevenuesAppropriations](#)

The ***Organizational Unit Summaries*** section presents detail of appropriations by department and is arranged by program. Department overviews are presented with information about the department's mission, objectives, budgeted positions, and performance measurements. Actual expenditure information for fiscal year 2020 and 2021, as well as budgeted appropriations for 2022 and 2023 are presented for comparative purposes. [ORGSummaries](#)

The expenditures are categorized as Personnel Services, Operating Expenses and Capital Outlay. Jefferson County utilizes the following five program functions: General Government, Public Safety, Roads and Transportation, Environmental Services, and Health and Public Welfare.

Personnel Services include salaries, overtime, and fringe benefits. *Operating Expenses* include maintenance, rentals, supplies, utilities, services, grant assistance, communications, service charges, insurance, and staff development. *Capital Outlay* includes land, buildings, equipment, and related improvements.

The *Capital Improvement* section includes an overview of the five-year Capital Improvement Program fiscal years 2023-2027. A source and use of funds are presented with information as to how the Operating Budget and Debt Service will be impacted. [Capital](#)

The *Debt Service* section includes a description of Debt Administration, Debt Limits, Debt Ratios, Credit Ratings and a Schedule of Debt Service Requirements showing the principal and interest requirements for fiscal year 2023 and beyond for the debt issue. [Debt](#)

The *Appendices* section provides a glossary of key budgetary terms and acronyms (identifying various budget terms and funds presented in this budget). [Appendix](#)

For additional information regarding the operating budget, call the Budget Management Office at (205) 325-5765 or visit or write to BMO, Suite 671– Courthouse, 716 Richard Arrington, Jr. Boulevard North, Birmingham, Alabama, 35203.

Visit the Jefferson County Web Page at: www.jccal.org, and click on Department Budget Management Office to see the current budget in its entirety.

GFOA Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Jefferson County, Alabama, for its Annual Budget for the fiscal year beginning October 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Jefferson County
Alabama**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

Budget Message

Jefferson County, Alabama

Honorable Citizens of Jefferson County:

As the County Commission approaches fiscal year 2023, everyone remains cautiously optimistic that the County’s economic growth will continue. UAB West Hospital is building a new multimillion dollar building, Smucker’s is building a new plant that will provide good jobs to the community, and the housing market continues to look good. In other good news, Covid appears to be becoming a virus that can be managed. After the Delta surge, hospitalizations have declined, and transmissions have slowed.

Program:	Not to Exceed
Household Assistance: Food Programs	\$3,000,000
Household Assistance: Mortgage & Utility Aid	\$2,000,000
Other Public Health Services: Fire and EMS Support	\$5,000,000
Job Training Assistance:	\$2,000,000
Drinking Water: Other Water Infrastructure	\$2,000,000
Aid to Tourism, Travel, and Hospitality	\$5,000,000
Youth Detention Center Upgrades	\$16,000,000
GSSHA Watershed Modeling	\$3,500,000
Total Phase 1:	\$38,500,000

Thanks to the first round of American Rescue Plan funding, the County has been able to invest in the community by providing food security and mortgage and utility aid to its population as well as investing in long term infrastructure goals such as building a new structure for its Youth Detention Center. The Commission is excited about funding the watershed modeling initiative which will allow the county to examine and repair storm water systems. The Bipartisan Infrastructure Deal will enable the Commission to provide for its citizens by investing in its roadways.

Figure 1 ARP Tentative Funding Plans

The World Games were able to move forward this summer and were very successful. The City of Birmingham, as well as Jefferson County, were on display in a nationwide setting, and they were able to put their best foot forward. Athletes travelled from all over the world to be a part of this nearly two week long event. The County plans to take the knowledge learned in this event and apply it to the upcoming World Police and Fire Games in 2025.

The County implemented its Strategic Plan and related performance measures which were used to provide guidance in the building of this budget and also used to ensure the County is doing everything possible to meet the needs of you, its citizens. As part of this strategy, the County is diligently working to be as transparent as possible and to remain easily accessible to its citizens.

We also have high hopes that this budget will provide for the needs of our citizens through our Five-Year Capital Plan, our continued commitment to improving community and public safety relations and providing and promoting an inclusive and diverse workforce both in County offices and in the community as well.

Budget Highlights

- 5% Cost of Living Increase
- \$962 Million Operating & Capital Budget
- Fuel Increase of \$3 Million
- Road Projects \$43 Million

I respectfully present the Jefferson County Official Operating Budget for the fiscal year beginning October 1, 2022, and ending September 30, 2023, as approved by the Jefferson County Commission on September 8, 2022.

Due to the hard work done by the Commission, the County Manager and the Executive Team, and individual departments, the County has made great strides toward a sound financial footing. The County has installed a strong management team, continues practicing good financial policies, and is improving the General Fund fund balance and credit rating.

Leadership was happy to see that revenue projections appear to remain in line with actuals received during FY22. While we are concerned about rising inflation, increasing gasoline and vehicle costs, and increasing interest rates, we anticipate that our revenues will remain steady.

We have noticed changes in our revenue collections that appear to have been increased by the pandemic and enforced quarantine. The Simplified Sellers Tax which is a tax on online purchases continues to increase. This appears to be due to the increasing trend to shop online. This has led the County to focus on increasing its appeal to shipping centers such as Fed Ex and Amazon.

Several challenges have been identified for FY23 and beyond.

Inflation

Like the rest of the country, Jefferson County citizens have struggled with rising inflation on food costs and at the gasoline pump. And now that Russia has invaded Ukraine, leadership expects these problems to worsen. Fortunately, thanks to the American Rescue Plan, the county has funds to provide emergency food assistance as well as housing aid.

Inflation costs caused increases in the County's FY23 budget as the jails and youth detention center were impacted. Also, the County fuel costs increased from approximately 46K per month in 2019 to 136K today, an almost 34% increase. Fleet Management had to increase its fuel budget line items by around 3M to cover these costs. The amounts being set aside for vehicle purchases had to be increased as well.

Like everyone else, county employees also were impacted by these increases thus leading the Commission to authorize a 5% COLA to help cover these costs.

Refinancing

A significant challenge facing Jefferson County is the upcoming attempt to refinance the Sewer Debt in 2023. Due to the costs of inflation and the anticipated interest rate increases, the County began working

on refinancing in FY22. Leadership remains concerned about the impact of these rate increases and how it would affect the debt service payments.

To be ready for this undertaking, the County must maintain its current credit rating in the General Fund, maintain a steady fund balance in the General Fund, and fund the various uncertainty reserves such as the Budget Stabilization Fund and the Uncertainty Fund.

The County has taken steps to fund the various uncertainty funds and OPEB that are included in our financial policies. At the end of FY21, the County committed \$3 million to the Uncertainty Fund, Catastrophic Fund and Budget Stabilization Fund. OPEB was funded in Fiscal Years FY18, 19 and 20. The County's current credit rating is AA for its GO Debt which reflects the markets belief that JeffCo has strong management, good financial policies, a strong economy, and strong budgetary flexibility.

The County is committed to keeping a steady fund balance in the General Fund and closely monitors its revenues and expenditures to be sure everything is in line. The County bases its revenue and expenditure assumptions on five years of historical trends as well as projecting revenues and expenditures out five years beyond the budget year. Therefore, the Budget Office continued to budget revenues conservatively and plans to monitor the situation closely.

The Executive team believes continuing these steps will help them be in an excellent position to refinance the Sewer Debt in 2023.

EMS Services

In large portions of the County, ambulances are not regularly available to respond quickly to 911 emergency medical calls. This occurs in some municipal areas that do not fund or own an ambulance company as well as the entire unincorporated area. This problem results in serious delays in response time.

The County Commission engaged Fitch and Associates to assess the County's emergency medical services and develop future options for a performing, sustainable EMS system. The study found that the county has 14 emergency 911 dispatch centers that are not connected or coordinated. This results in chaotic call routing through multiple call centers before connecting to one in their location.

EMS is not legislatively recognized as an essential public safety service, and there is no designated county wide funding. Further, there is no single entity that is responsible to coordinate and provide accountability for the overall system that includes 911 dispatch, first response and ambulance transport.

The study recommended the formation of a Public Safety Department to provide strategic and organizational oversight for the provision of emergency services. Other strategies include: purchase ambulance coverage, centralizing purchases and a single provider system. The County is currently planning a course of action.

Capital Projects and Infrastructure

The County faces challenges related to its aging infrastructure. Upcoming projects are anticipated to cost upwards of 40M, and the Executive Team is getting to a point where it can no longer put these needs off. Elevators have to be updated and Youth Detention needs to be renovated, all while taking care of other building related needs.

The Information Technology department also needs to update its infrastructure as related to enhanced security protection. The department has to make sure that the County is safe from any infrastructure attack. Initial cost estimates are around a million dollars a year; however, the department is beginning its strategic security planning, and these estimates are subject to change.

The Roads Department is diligently maintaining roads and trying to catch up on road design and infrastructure all while meeting the needs of a changing climate, avoiding urban sprawl and offering other modes of transportation. Costs of all roads that need extra work is upward of 160M in the upcoming 5 years. Roads was awarded a loan from the Alabama Transportation Infrastructure Bank of 69M to be used over the next three years for 2 bridge replacements, intersection improvements and road widenings. See capital section for further details.

The Executive Team is taking all these needs into consideration and devising a five-year plan to help meet these goals and prioritize funding.

Staffing Concerns

The final significant challenge is making sure the County establishes and maintains a quality workforce, as it works toward becoming an employer of choice.

Most of the County's resources go toward salaries and fringes. With cost-of-living increases, merit increases and potential health insurances costs, these continue to rise. Also, as the County comes from under the Consent Decree, Jeffco must remain committed to hiring an inclusive and diverse group of talent. The County faces hiring challenges the needs of the labor force appear to be changing as persons are faced with childcare challenges and/or a fear of returning to the workplace. Persons appear to be more selective in the types of jobs they will take and no longer seem to be as attracted to a pension as in days past. Further, the county's population remains stagnant which also limits the persons available to be hired. Jefferson County has to find ways to offer quality jobs and prepare its workers to succeed. An added concern is retention as employee turnover in relatively new hires remains higher than we would like.

Future considerations include the need to look at the county's health insurance and the need to implement tiered plans to give employees more choices in their health insurance.

The County remains committed to solving the above concerns as well as providing the best service possible to its citizens and utilizing the resources available to them in a wise and efficient manner. The following areas have been identified as primary goals of the Commission.

The Jefferson County's Sheriff's Office also believes that its police force must reflect the community it serves, and the department is taking active steps to increase hiring minorities and women.

Also, the Jefferson County Commission supports the Personnel Board of Jefferson County's efforts to evaluate the salary structures of assigned pay grades and pay ranges regarding positions in the area of skilled trade and others as deemed appropriate to ensure a commitment to equity and market-driven positioning of compensation.

The County wishes to attract and retain a highly qualified diverse work force by being incredibly intentional in its hiring processes and by providing a work environment designed to stimulate and encourage its employees continued professional growth. As such, funding is included in each department's operating budget for staff development.

The FY 2023 budget includes an exceptional employee benefit package that includes a 5 percent COLA, health insurance, life insurance, pension contributions, and retirement credit conversion. The total number of paid holidays is 13, and employees are also allotted one variable day to be used as they see fit.

Strive for Continued Economic Growth



The County is working hard to attract and retain businesses in Jefferson County. Economic development incentives may include formation of improvement and redevelopment districts, reimbursement, deferral of certain fees and charges, use of discount lease rates or other forms of financial incentives. Throughout 2020 and 2021, nearly \$500 million in capital investment projects have been announced in Jefferson County. These announcements total 37 projects, 2,190 jobs and a capital investment of more than \$485 million. Highlights include Landing's corporate headquarters relocation to downtown; Lowe's distribution center and Amazon's two new distribution facilities.

Other related goals include recruiting new, cutting-edge industry, engaging the business community to make Jefferson County an attractive place to operate, and working with municipalities to create incentives to attract business.

This budget contains 10M dollars for business and economic development. Previous achievements include the construction of Protective Stadium as well as a commitment from Smucker's to build a new business in the County. Related good news is that Birmingham has announced that the World Police and Fire Games will be coming to the city in 2025 and should bring more than 10,000 first responders. The County will be contributing to that as well. The USFL football league, played all of its 2022 season games in Protective Stadium. The USFL has not decided on its host city yet for 2023 but the league office will remain in Birmingham. The city and county hope to continue building a vibrant economic engine as well as continue to provide various entertainment options to its residents and to the region.

Empower the Jefferson County Workforce

Jefferson County’s Human Resources Department realizes that apprenticeships offer persons the ability to grow into their professional path. This led to the development of the Water Reclamation Facility Apprenticeship program which trains persons to work in the Environmental Services department. High school students also compete for the opportunity to complete a 6-month internship program in the Environmental Services Department. The department has also launched an internship program for high school and college students to experience working for the county. This program gives students the opportunity to work for the county for 8-9 weeks to help increase their interest in employment with us. Human Resources has been able to expand the internship program to Information Technology and Roads and Transportation.



THE COUNTY RECOGNIZES THE IMPORTANCE OF A TRAINED AND COMPETITIVE WORKFORCE AT COUNTY FACILITIES AND IN THE COMMUNITY.

County leadership recognizes the importance of a highly trained and competitive workforce both at the county facilities and in the community. To that end, the County’s Workforce Development Department is tasked with utilizing grant funding to provide employment services, training opportunities, adult basic education, vocational rehabilitation services and job readiness classes.

Improve Community and Public Safety Relations

The Commission acknowledges the ongoing concern of the public for responsible public safety. Much of this emphasis falls under the Sheriff, a state constitutional officer, but other departments also play a role such as the District Attorneys’ offices in Birmingham and Bessemer, both of whom established Conviction Integrity Units to review death penalty and life sentence cases where there may be evidence of innocence. These units are the first of their kind in Alabama.



33 PART TIME DEPUTY SHERIFF POSITIONS ADDED TO THE SHERIFF’S DEPARTMENT TO ENSURE A DEPUTY IN EVERY JEFFERSON COUNTY SCHOOL.

For FY23, the Sheriff’s department is adding 33 part time deputy sheriff positions to its budget at a cost of 1.4M. This amount will be reimbursed by the Jefferson County Board of Education. This funding will enable the Sheriff to place a sworn, APOST certified officer in every school in Jefferson County, including elementary schools. The County was also able to increase funding for overtime in the Sheriff’s budget.

The Youth Detention department faces a dramatic increase in its population of youths and the crimes they are committing are

incredibly serious and dangerous. The department has also noticed an increase in mental illness among its population. Research shows that 70 percent of youth in custody have a diagnosable mental health condition and 20 percent suffer severe mental health problems. Training its Juvenile Detention Officers in de-escalation techniques and in dealing with mental health issues is of vital importance as is providing mental health services to the children in their custody.

In this year’s budget, Youth Detention was awarded 300K for mental health services and a software system to aid in records management. Along similar lines, Family Court was awarded 125K to fund a Family Resource Center for Adolescent Workforce to support educational and career pathways to help marginalized, court involved 16-19-year-olds not otherwise served to reach their full potential.

Promote Environmental Sustainability

For the past three years, the County has seen its building insurance increase by close to two million dollars due to the catastrophic hurricanes and wildfires throughout the country. The Executive Team realizes that they must do everything possible to promote environmental sustainability. This means that road and building projects must be sustainable as climate disasters become more frequent. It also means that steps have to be taken now in order to slow down climate change.



The Commission is working hard to resolve the stream water issues facing the County after a federal Consent Decree ordered Jefferson County to improve and upgrade its sewer system. Sewer rates continue to increase as the county repays sewer system creditors.

Approximately 28M of American Rescue Plan Funds is going to be used to develop and implement a storm water drainage system. The Stormwater Modeling project would allow Jefferson County to implement a Gridded Surface Subsurface Hydrologic Analysis (GSSHA) and install weather stations and stream gauges in the 36 watersheds in the county, including four which are critically compromised. GSSHA allows engineers to “perform complex studies of atmospheric, land-based, wetland, riverine, and coastal systems to help predict and mitigate watershed management problems.

A negative result of the sewer system upgrades has been the continued cost increases on citizens bills. In 2023, with the planned refinancing of the sewer debt, the Commission hopes to continue providing relief to Jefferson County citizens.

The Storm Water program is responsible for addressing pollution that enters the County’s municipal separate storm sewer system (MS4), thereby improving water quality in the waterways of Jefferson County. The Clean Water Awareness Campaign was implemented to inform and educate the public, as well as affect behavioral change in order to reduce polluted stormwater runoff caused by vehicle fluids, yard chemicals, pet waste, and litter. The campaign consists of a collaborative network of agencies and organizations whose missions intersect with stormwater pollution prevention in some manner. The department also hosts several Household Hazardous Waste Days throughout the year.

Jefferson County is also using brownfield property tax incentives to encourage economic growth and protect the environment. A brownfield is a property which is complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. Without the cleanup, this would remain an abandoned property and contribute to blight. The incentives process is crucial for the county's revitalization and will continue into fiscal year 2023.

Eventually, the County Fleet will have to be converted to electric vehicles as the country appears to be moving in that direction. Plans will also have to be made to provide charging stations for county use.

Enhance the County's Financial Standing

Leadership throughout the County is diligently working to restore and improve the County's financial standing.

One way to do this is to preserve an adequate fund balance. Jefferson County desires to maintain a General Fund reserve of approximately 16% of annual expenditures. Due to the pandemic and the Cares Act, the County was able to utilize some of this funding to reduce public safety related expenses. This ability allowed the County to maintain a healthy fund balance.

With inflation increasing, the County is aware that its revenue growth could be impacted. The County must also maintain its financial health by following its financial policies and continuing to fund its catastrophic and budget stability funds. Leadership also acknowledges that a sound financial footing should put the County in the best position possible to weather an economic downturn.

Implement Long-Range Strategic Planning

Implementation of the FY2023 budget reflects the Commission's use of its long-term financial plan which projects resources in future years and assesses future needs for both the operating budget and the capital improvement program budget. The County expects its budget process to be a valuable tool in identifying available resources and capital project needs within the current revenue picture. In the Environmental Services department, the County is establishing a master plan to govern sewer expansion needs and to plan for the next five years. The County's management team will also coordinate planning and long-term budgeting for maintaining roads and redeveloping declining areas of the County. A formalized strategic planning process with department heads reviewing and refining business processes is being implemented.

Preserve and Upgrade the Public Infrastructure

During this time of economic uncertainty, the County is trying to find cost effective ways to preserve the public infrastructure. Because this Commission understands the value of safe and secure rehabilitation facilities, \$2,145,000 has been allocated to begin renovations for the County's Youth Detention facility. Another 6 million is allocated to continue working on the courthouse elevators with phase two scheduled to start soon. The Board of Equalization is undertaking a major upgrade to its software, CAPture, which will allow it to automate its analytical tools and reduce or eliminate the need for manual calculations done in the past. This upgrade is anticipated to cost 2M and is expected to result in more equitable property valuations.

Budget in Brief

The approved operating budget for fiscal year 2023 includes estimated revenues of \$818,345,897 and operating appropriations of \$962,332,697. Overall, county revenues increased primarily due to the Simplified Sellers Tax on online purchases, and the continued strength of the Ad Valorem Tax due to changes in the revaluation of property. Core revenues coming from the general sales tax and one cent sales tax on the Limited Refunding Tax are projected to increase by approximately 3% above actual FY22 collections.

Intergovernmental revenues show a significant increase due to the receipt of the Alabama Transportation Infrastructure Bank Loan for the Roads and Transportation department.

Miscellaneous revenues showed a slight increase over last year. There was a slight increase in the charges the General Fund could collect via its Indirect Cost Plan.

Major revenue changes from FY22 to FY23 are listed below.

Taxes and Penalties	39	million increase
Licenses and Permits	2	million increase
Intergovernmental	37	million increase
Charges for Services	7	million increase
Miscellaneous Revenues	800	thousand increase

The difference in the revenue and expenditure budget comes primarily from the Sanitary Fund which is an Enterprise Fund. Jefferson County maintains a fiscally conservative budgeting process whereby revenues are estimated conservatively. Environmental Services included a 200 million capital project request which accounted for most of the increase. Due to the department set up in Munis, this amount needs to be budgeted upfront even though the department expects to expend the funds over the next five years.

The approved expenditure budget for all operating funds is \$962,332,697 which represents an overall increase of \$78,824,324 from FY22 or 9 percent.

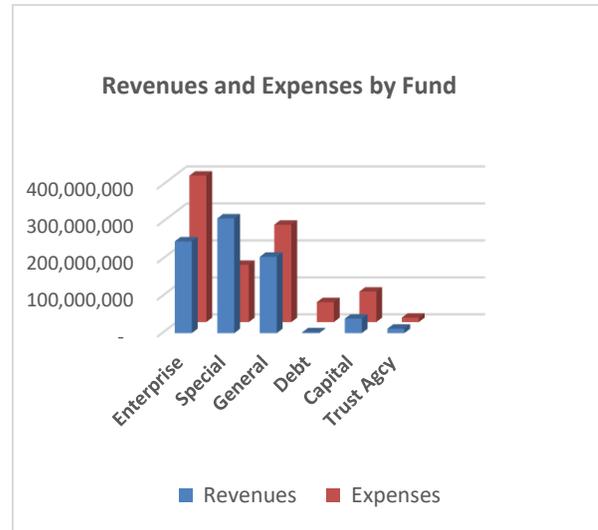


Figure 2 Revenue and expense comparison by fund.

Major expenditure changes from FY22 to FY23 are listed below.

General Fund	15.8 million increase
Special Revenue Funds	11 million increase
Capital Funds	36 million increase
Enterprise Funds	7 million increase
Trust and Agency	311 thousand increase
Debt	5 million increase

FY23 also includes budget for various General Fund departments to make one-time capital purchases of equipment, software, and vehicles.

Community Development	\$ 40,000
Coroner	\$ 40,000
Development Services	\$ 120,000
District Attorney Bham	\$ 350,000
Fleet Management	\$ 1,658,000
General Services	\$ 5,455,058
Information Technology	\$ 1,055,715
Security	\$ 39,100
Sheriff	\$ 5,216,800
Family Court	<u>\$ 40,000</u>
Total Equipment	\$14,014,663

For FY23, County Manager and/or Commissioners changed the proposed budget by adding 30K to their operating budgets for a total increase of 150K, increasing demolitions by 250K, adding 1 Legal Secretary to the DA Birmingham, awarding an extra 5K for all 32 senior centers for an increase of 160K, adding 60k to Tax Assessor Birmingham for software licenses, reducing Youth Detention operating by approximately 300K, reducing General Services capital projects to 24M and increasing Roads projects to 15.6M, adding 6.3M to the Public Service Fund for carryover funds and increasing the District Funds by 100K each for a total 500K increase.

Jefferson County is consistently challenged to allocate the available resources as we must meet the changing needs of our citizens, and the Jefferson County Commission as well as its Executive Team remains committed to providing quality public services to all citizens in the County.

Lene Wormley

Lene Wormley
Business Officer

Budget Summary All Funds

	FY2020	FY2021	FY2022	FY2023
Revenues	Actual	Actual	Budget	Budget
Taxes	369,059,202	406,840,190	397,593,891	437,833,789
Licenses and Permits	14,343,989	15,205,410	14,706,639	17,146,093
Intergovernmental*	40,826,892	38,374,204	33,538,613	69,810,082
Charges for Services*	259,806,346	269,229,004	266,390,865	273,750,800
Miscellaneous*	31,550,880	25,188,107	19,017,952	19,805,133
Total	715,587,309	754,836,915	731,247,960	818,345,897

	FY2020	FY2021	FY2022	FY2023
Expenditures	Actual	Actual	Budget	Budget
General	171,493,756	210,399,012	227,535,208	253,482,529
Roads	28,374,474	31,112,011	33,269,142	37,356,700
Community Dev.	9,347,527	6,695,364	2,750,144	2,818,155
Workforce	7,202,390	6,579,414	5,072,207	3,322,823
JeffCo Econ Dev	2,563,441	3,603,361	10,000,000	10,000,000
Special Tax	24,100,000	24,100,000	24,100,000	24,100,000
BOE State	5,928,711	5,962,174	7,465,157	9,140,772
Tax Assessor State	4,918,144	5,140,111	7,799,526	6,732,164
Debt Service	28,247,990	28,211,801	22,312,000	27,451,011
Limited Obligation	26,405,888	26,406,638	26,404,638	26,403,038
Cooper Green	59,920,880	61,091,721	62,137,282	70,237,853
Environmental Svs.	102,832,225	96,432,627	109,516,353	107,512,880
Env Capital Proj.	28,615,158	32,690,355	197,910,000	200,002,000
Landfill	-197,563	952,248	2,638,750	8,035,750
Env Debt Svs.	70,496,212	70,501,422	78,803,714	80,489,714
Comm. Dev. Home	914,503	232,197	994,583	1,043,682
EMA*	1,373,820	1,503,219	1,365,067	1,382,291
Pension*	0	0	0	0
Personnel Board*	9,010,484	9,331,658	10,275,907	10,569,672
Capital Projects	15,755,954	12,612,455	35,850,252	38,624,663
Capital Roads	23,782,243	17,510,816	16,550,681	43,627,000
Total	621,086,237	651,068,604	882,750,611	962,332,697

*includes fiduciary funds

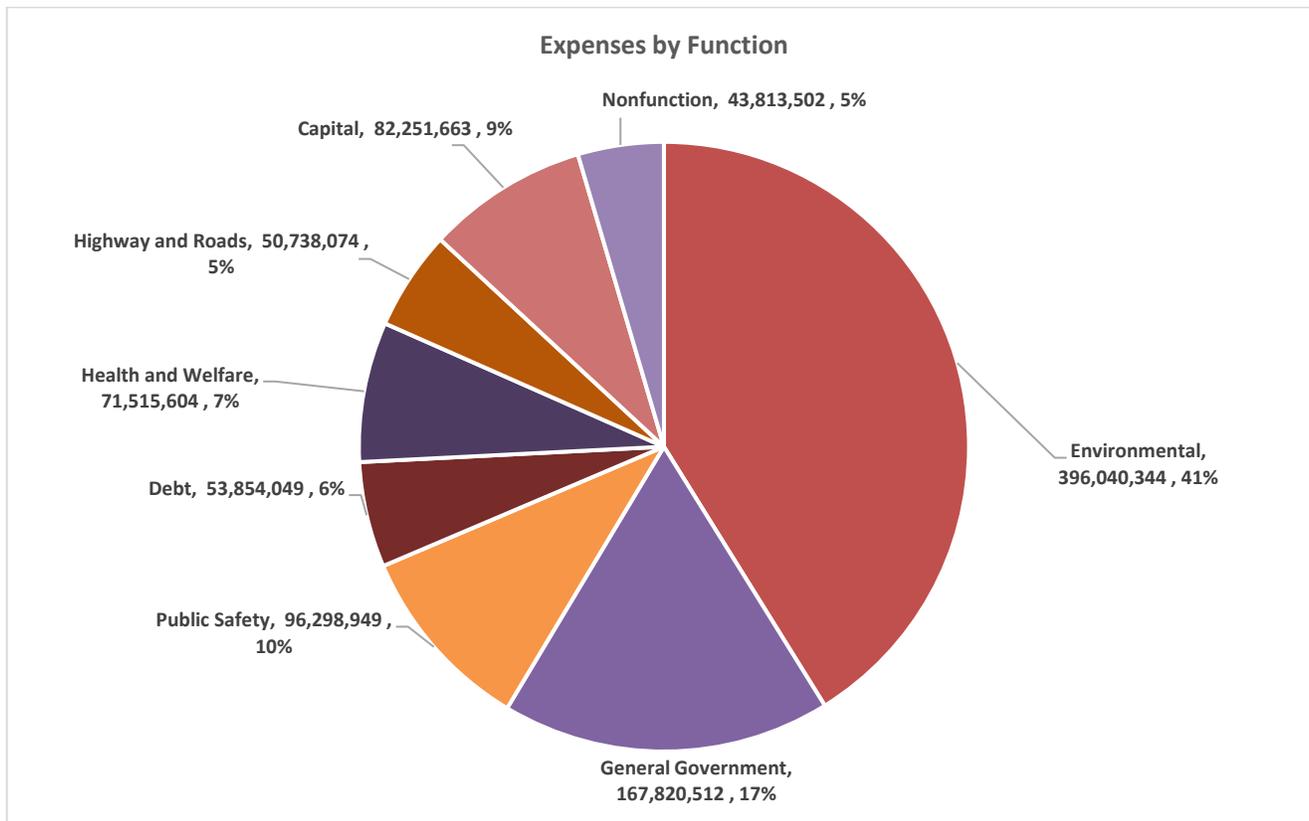


Figure 3 Cost of expenditures compared by function.

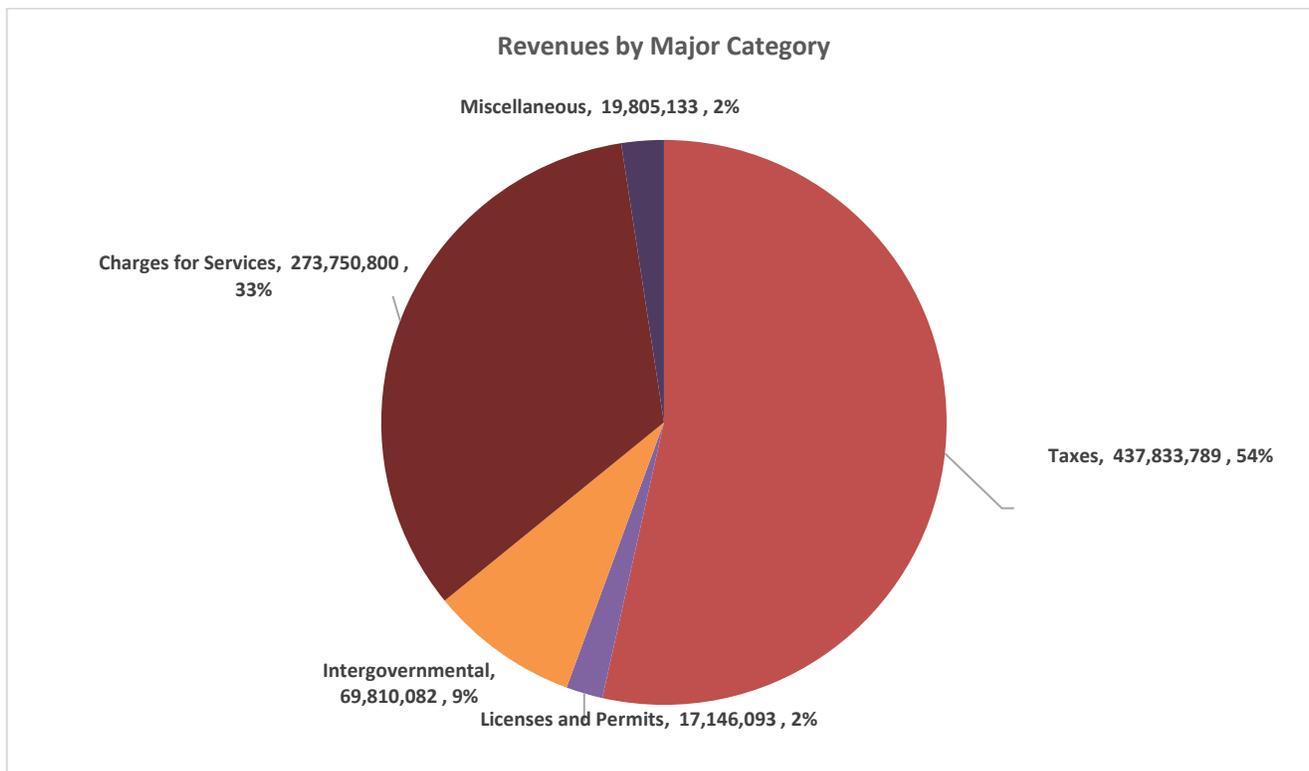


Figure 4 Revenue comparison by major category.

Responsibilities of Jefferson County Government

The Jefferson County Commission

The governing body of the County is the County Commission. The commissioners are elected from five districts for four-year terms. The present commissioners are President Jimmie Stephens, President Pro-Tem LaShunda Scales, Shelia Tyson, Steve Ammons, and Joe Knight.

The major responsibilities of the County Commission are to administer the County’s finances, serve as custodian of all the County’s property, collect taxes as set by state law, allocate resources for the construction of buildings, roads and other public facilities, provide for the delivery of services that by law are the County’s responsibility (such as sewer services, medical care, care for the indigent and law enforcement), and make appointments to various governmental boards and agencies.

As of October 1, 2022, the County employed 2,487 individuals. The County’s employees perform tasks in three areas of County government. These areas are Infrastructure, Health and Human Services and Financial. The final area of employees serves under elected officials, such as the courts and the Tax Assessor and Collector departments.

The adopted FY2023 Operating Budget includes funding for 2,918 positions. Fiscal Year 2023’s budget provides for 5 percent cost of living adjustment (COLA), 82% for health insurance, 100% for employee life insurance, 6% pension contribution, and continuation of the sick leave-retirement credit for employees with exceptional attendance records.



Figure 5 Jefferson County Courthouse behind Lynn Park.

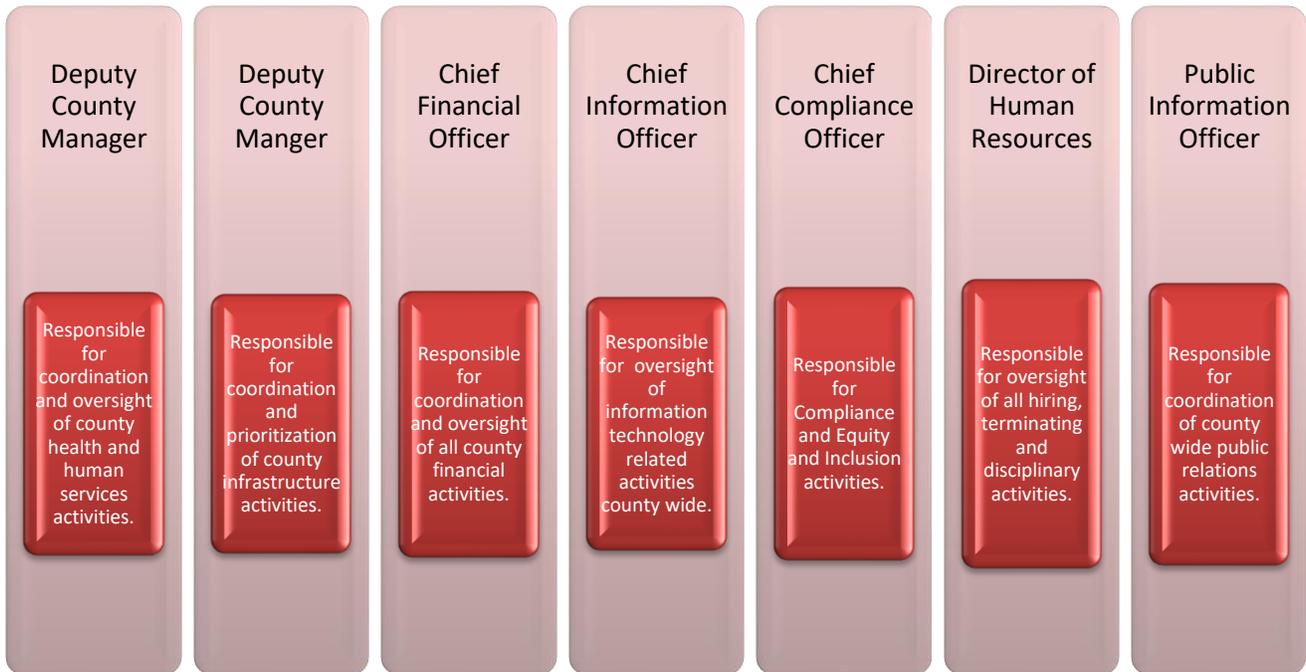
County Manager

According to Alabama Act No. 2011-69, the County Manager shall act as the primary administrative advisor to the County Commission on all matters relating to the efficient and economical administration of County government.

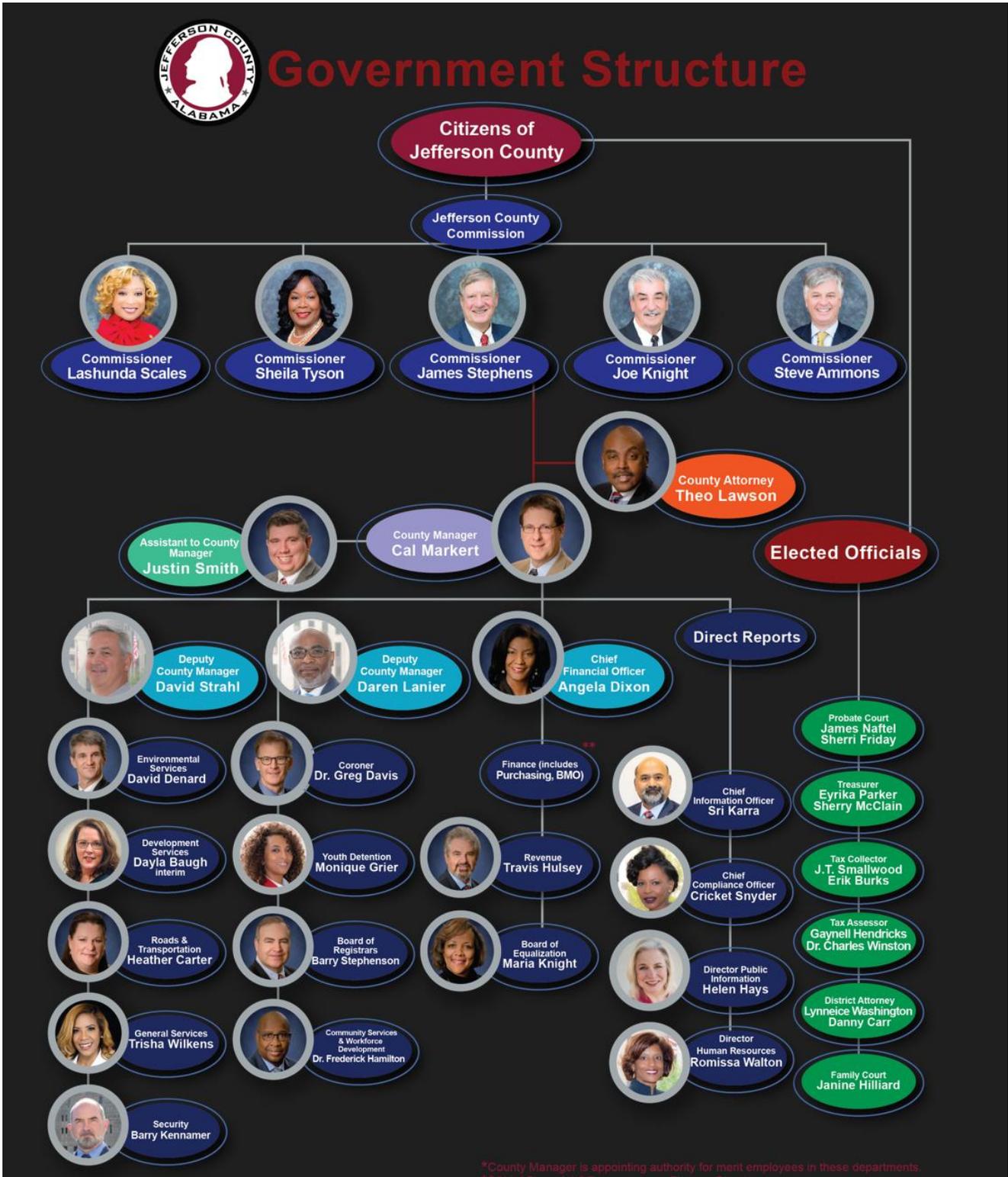
The County Manager is the executive agent of the county commission in overseeing the implementation of authorized projects and programs, assuring appropriate coordination of departmental operations, and resolving interdepartmental problems and disputes. The County Manager exercises direct oversight of all department heads and their agencies and departments except for the County Attorney, who reports directly to the County Commission, and directly manages all County functions and operations except those that are committed by general law to elected officers of the County or are assigned to the County Attorney.

Other duties include conducting research and completing studies and investigations which could result in greater economy and efficiency in County government, causing the budget planning process to be compliant with approved County policies and long range plans, conducting comprehensive management reviews and analyses of programs, projects and departments and reporting findings and recommendations to the County Commission, and supervising the performance of all contracts made for work done for the County and supervising and regulating the purchases of materials and supplies for the County.

As the County Manager’s office has become an effective agent of oversight, this department has been able to establish an executive management team consisting of the below positions and oversight related activities.



Organization Chart



Organization Structure

The County's organization structure is designed to provide more effective leadership and decision making. The Commissioners main involvement becomes major policy decisions which are made at their biweekly meetings.

The County Manager is responsible for running the County, and although this employee is responsible for all final decisions, he shares this responsibility with his Executive Team consisting of two Deputy County Managers, the Chief Financial Officer, the Public Information Officer, the Human Resources Director, the Chief Compliance Officer, and the Information Technology Director.

The next level of control goes to Department Heads and their deputies who run their departments and implement upper management decisions. They are also responsible for guiding their employees in best practices for the County. Elected Officials are also department heads; however, they do not report to the County Manager, but the resources of the Executive Team are available to them to help them meet their departmental goals and objectives.

Finally, the County realizes that its main responsibility is working for the citizens of Jefferson County and ensuring their satisfaction with our job performance.

This structure allows the County to be more effective in reaching its entities goals by establishing reporting relationships, distributing authority, and coordinating activities.

The County's structure creates a system which allows for decisions to be delegated and roles and responsibilities to be identified. This framework helps employees do their jobs in the most efficient and productive way. A poorly designed organization structure results in low productivity, less delegation of work, and centralized decisions. Therefore, it is important that the County periodically evaluate its organization structure to ensure it is achieving maximum efficiency.

Financial Plan

Overview

A Financial Plan is the strategy through which a government implements and sets its over-all financial course for an extended period. Jefferson County develops short-term annual budgets within a long-term Financial Plan which consists of long-term projections, long-term projects, and general goals and guiding policies.



The Jefferson County Financial Plan influences and is influenced by these five related activities: (a) development of new concerns, goals, projects, and priorities by the Commission; (b) creation of an annual revenue budget; (c) creation of an annual operating budget; (d) creation of a five-year capital improvements program; and (e) the study of five-year projections of revenues and expenditures. Such a Financial Plan is only as good as its components, and these components must be reviewed annually to ensure the assumptions, data, and projections remain reasonably accurate.

The purpose of this Financial Plan section is to give a brief overview of the current Plan with highlights which may illuminate key matters for the reader. Discussion areas include:

- ◆ Strategic Plan
- ◆ County Commission Goals
- ◆ Strategy in the construction of budgets
- ◆ How the various budgets interrelate
- ◆ Impact of key revenues
- ◆ Five-year projections

Strategic Plan

Strategic planning drives an operation. Strategic planning is the process of figuring out why you are in operation. Once an organization identifies its goals, then it can figure out the best way to get there by discerning where to place financial resources and how to forecast staffing levels.



Jefferson County’s strategic plan was developed and approved on October 8, 2020. It reflects a broad vision, core values, goals, strategies and objectives. The complete strategic plan is available for review on the county’s website.

While developing its strategic plan, the County developed its mission, vision, core values, goals and objectives. The Executive Team met to determine its goals and its desired outcomes. Department heads were brought into the conversation and asked to state their critical issues, achievable objectives and develop performance measures. Departmental strategic plans and performance measures are located on the county’s website.

Mission: To be a model local government that anticipates and meets the evolving needs of a diverse community with energy, character, dedication and accountability.

Vision: Providing exceptional service through character and competence.

Core Values:

Transparency	Inclusion	Integrity	Innovation	Energetic Services	Safety
All of the information that is needed is provided through communications that can be trusted among Commissioners, Departments, employees and the community.	Jefferson County values the diverse viewpoints, perspectives and backgrounds of all employees and citizens.	From the top down and the bottom up, Jefferson County acts with honesty, trustworthiness, and integrity.	Everyday provides the opportunity to take a fresh perspective on how to best serve the needs of Jefferson County citizens	Each employee and department is accountable to providing the highest quality customer service to our citizens – if you need something from us, consider it done!	The health and well being of Jefferson County citizens, including employees, is of paramount importance for each department and individual serving the County.

County Commission Goals

Enhance Quality of Life of Jefferson County Citizens

- Transparent Government
- Improved Service Levels
- Improved Online Offerings

Promote Inclusion and Diversity

- Equity, Inclusion and Diversity Training
- Consent Decree Compliance
- Support Minority Owned Business

Strive for Continued Economic Growth

- Improved Permitting System
- Improved Roadways
- Reduction of Blight

Empower JeffCo Workforce

- Increased Training
- Investing in Quality Leadership
- Well Rounded Benefit Package

Improve Community Public Safety Relations

- High School Internship Program
- Deputy Sheriff in all County schools
- Investing in mental health activities

Promote Environmental Sustainability

- Convert County Fleet to electric vehicles
- Environmental Services Consent Decree Compliance
- Increase Household Hazardous Waste Collection Days

Enhance County Financial Standing

- 100% Compliance with County Financial Policies
- Improving Fund Balance
- Improved Credit Rating

Implement Long Range Strategic Planning

- Develop Comprehensive Master Plan
- Review Decisions for Compliance
- Support Departmental Goals and Objectives

Preserve and Upgrade Public Infrastructure

- Renovate Existing Structures
- Ensure Code Compliance
- Improve Customer Service

Strategy in the Construction of Budgets

The main purpose of the Financial Plan is to incorporate and adjust the desired service levels and projects while taxation remains “stable and predictable”. Citizens, in general, will not tolerate a “roller-coaster” program of taxation. The Jefferson County Financial Plan incorporates annual operating budgets and its capital improvements program within a revenue program such that progress is accomplished even with minor increases or decreases in revenue receipts. Jefferson County constructs its Financial Plan under an assumption of annual variances in revenues.

The County Commission, along with its Executive Team, develops a list of goals to guide them for the upcoming year. The departments take these goals into consideration as they develop their budgets. For example, if the Commission wants to enhance economic development in the County, then each department would see how or if they could help do that. Standardizing the building permit process would be a benefit for economic development. The department would then evaluate its processes to determine areas for improvement. This becomes the departments performance measure and helps the budget office evaluate the departmental request.

The FY2023 budgets were constructed using conservative budgeting estimates. Revenues were cautiously adopted, preferring to be slightly on the conservative side. Personnel costs and expenditures were budgeted at the full cost amount. Encumbrances and their attached budget are carried forward into the upcoming fiscal year at year end close. Liquidations of these carry forwards result in the loss of the budget as well.

How the Various Budgets Interrelate



Jefferson County prepares three budgets. Annually prepared are the annual revenue budget; the annual operating budget; and the capital improvements program budget.

The annual revenue budget, explained more fully under the Revenues section, must support the annual operating budget and often provide funds to support the yearly portion of the capital budget to be expended. The revenues are mainly derived from recurring taxes, user fees, investments, and intergovernmental sources. The operating budgets provide for general service delivery including personnel costs, supplies, services, and routine capital equipment.

The capital improvements program, explained in more detail in the Capital Improvement Program section, includes the expenditures for property, the purchase or construction of buildings, and the construction or major repairs of significant infrastructure items, like sewers and roads.

When the capital budget is requested, the department estimates the impact, if any, of the capital expenditure on the operating budgets for the next five years. Maintenance and operations costs for the capital improvements will be budgeted in the annual operating budgets. Of course, the operating budgets can impact the capital budgets as well. As new positions are added, the County experiences increased requests for working supplies and minor equipment.

Impact of Key Revenues

While the County utilizes approximately 150 active revenue objects, the County enjoys three key sources of revenue for its general operations. The ad valorem tax on real property of \$144 million is a relatively stable revenue source except that it normally rises because of the reappraisal completed yearly under state mandate.

The County anticipates sales tax revenues of \$243 million for FY2023. This tax is reflective of the business cycle, and its projection is much more difficult for a five-year pattern.

The revised one cent sales tax is projected to remain steady and will be utilized accordingly.

The other restricted revenue to note is the sewer service fee which is invoiced in conjunction with water usage. As the federal courts wrapped up the settlement of a lawsuit regarding the quality of water in the County streams, the County took over the entire sewer system within the County. Previously the County had jurisdiction over just the trunk lines and sewage treatment plants. Cities were responsible for the collector lines and infiltration problems. The existing County sewer revenues have traditionally allowed the County to maintain its capital improvements program. Sewer rates are increased yearly to cover the debt payments and cost of bringing the system into consistent compliance with the Clean Water Act. Costs of this undertaking are exceeding \$3 billion (not counting interest payments), and the County is looking to refinance the sewer debt in 2023.

Impact of Unfunded Liabilities

The main unfunded liability the County has is OPEB or its Pension liability. The difference between assets in a pension fund and the amount of benefits the fund is required to pay out are considered unfunded pension liabilities. The Commission's total OPEB liability of \$102,689,000 was measured as of September 30, 2018 and was determined by an actuarial valuation as of September 30, 2017. The OPEB fund has been established and the County is working to fund this liability. The OPEB fund has a balance of \$3,488,900.

The County also has sewer debt payments coming up in 2024 of approximately \$155,000,000. As is noted in the Projected Financial Plan, these payments will cause a significant decline in fund balance projections. During this year, the Commission and Executive Team will take steps to refinance this debt in order to obtain more manageable payments.

The State passed a legislative act requiring the Appointed Deputy Tax Collector be bonded at 50% of the current Tax Collector amount. This caused the department to request an extra 100k in their budget.

The State Legislature also approved a new Deputy District Attorney for the Bessemer DA. This caused a 100K increase in their FY23 budget. The Birmingham District Attorney plans to ask for 2 Deputy District Attorneys in March of 2023. If the State awards these positions, they will also be unfunded.

Five Year Projections

The accompanying five-year projection of revenues, expenditures, and fund balances are provided to show how economic trends understood through fiscal year 2022 coupled with Jefferson County policies may influence future fund balances. As in any financial projection, known quantities such as actual revenues, expenditures, and fund balances react in concert with a set of assumptions to determine the projected scenario. The number of unknown and unknowable in this analysis tend to detract from its validity, especially with longer projections. The upcoming sewer debt payments are negatively impacting the projection. The County plans to refinance this year.

General Assumptions for Five Years

Community Parameters

- ❖ Population growth is negligible, but the population is shifting toward the metropolitan center, with new infrastructure requirements.
- ❖ Economic growth will occur at an average rate of 3.4% reflecting the economy of the area.
- ❖ General price inflation will occur at 8.5% rate, reflecting the impact of supply shortages and the war in Ukraine.

County Revenue Parameters

- ❖ Retail sales tax revenues have shown some increases but will remain steady, reflecting the state of the economy, recovery from the pandemic and the increase in inflation.
- ❖ The Simplified Sellers Tax will continue to show growth as consumers turn to online shopping in lieu of retail.
- ❖ The collection rate for property taxes will be 100%.
- ❖ Federal and state revenues will remain steady.
- ❖ Fees for various county services will remain steady. Sewer rates for environmental services will be adjusted each year.
- ❖ Other taxes, fines, and miscellaneous income will increase at 1%.

County Expenditure Parameters

- ❖ All positions are budgeted at 100%.

- ❖ Personnel cost increases will generally be within 5%. General personnel costs will rise about 4.5% annually, with public safety costs up about 5% annually. Costs for environmental staff will rise about 4.5% annually.
- ❖ Expenditures will reflect general price inflation at a 8.5% increase.
- ❖ The rate of capital equipment replacements increased; however, Fleet Management believes the ability to purchase new vehicles will be affected by the supply chain problems and inflation.
- ❖ The rate of County investment in emerging technology will increase by approximately 5% each year.

Specific Assumptions for FY2023

County Revenue Parameters

- ❖ The ad valorem tax collection will be budgeted at 7% growth.
- ❖ The collection rate for property taxes will be 100%.
- ❖ Sales tax will remain steady reflecting the state of the economy and the state of the pandemic.
- ❖ Simplified Sellers Tax will continue to increase.
- ❖ Sewer Service revenues will meet the budget for FY22 and 23.

County Expenditure Parameters

- ❖ The costs of general government services are less controllable than public safety or roads. Environmental costs are less controllable due to the significant increases in debt service requirements.
- ❖ Debt Service Fund requirements will be \$53.8 million.
- ❖ Opportunities to save funds by refinancing existing debt will be evaluated.
- ❖ The Health Care Authority operates within the dedicated tax revenue from the Indigent Care Fund.
- ❖ The number of vehicles placed in service will decrease from prior years because of the ongoing chip shortage for new cars.
- ❖ The losses by accident and employee injury will remain low due to the implementation of human resource initiatives.

Projected Financial Plan

Revenues	FY21 Act.	FY22 Bud.	FY23 Bud.	FY24 Proj.	FY25 Proj.	FY26 Proj.	FY27 Proj.	FY28 Proj.
Taxes	406,840,190	397,593,891	437,833,789	446,590,465	455,522,274	464,632,719	473,925,373	483,403,880
Licenses	15,205,410	14,706,639	17,146,093	17,317,554	17,490,730	17,665,637	17,842,293	18,020,716
Intergovernmental	29,123,229	22,762,114	58,800,278	72,923,334	31,752,705	32,070,232	32,390,934	32,714,843
Charges for Svs	268,235,358	265,510,819	272,858,146	275,586,727	278,342,594	281,126,020	283,937,280	286,776,653
Miscellaneous	24,841,120	19,017,952	19,805,133	20,003,184	20,203,216	20,405,248	20,609,300	20,815,393
Total	744,245,307	719,591,415	806,443,439	832,421,264	803,311,519	815,899,856	828,705,180	841,731,485

Expenditures	FY21 Act.	FY22 Bud.	FY23 Bud.	FY24 Proj.	FY25 Proj.	FY26 Proj.	FY27 Proj.	FY28 Proj.
Gen Govt	143,571,189	151,316,374	157,250,840	158,823,348	160,411,581	162,015,697	163,635,854	165,272,213
Public Safety	80,862,254	86,252,850	94,916,658	95,865,825	96,824,483	97,792,728	98,770,655	99,758,362
Highway & Rds	39,575,003	43,362,653	50,738,074	51,245,455	51,757,910	52,275,489	52,798,244	53,326,226
Non Operating Ex	173,769,791	0	0	0	0	0	0	0
Sanitary Operation	129,122,982	307,426,353	307,514,880	253,234,880	184,740,413	158,994,339	130,630,785	133,243,401
Env Debt	70,501,422	78,803,714	80,489,714	155,908,883	141,128,883	145,828,883	150,728,883	155,808,883
Hlth Wlfare	61,782,557	63,216,203	71,515,604	72,230,760	72,953,068	73,682,599	74,419,425	75,163,619
Debt Svs	54,618,439	48,716,638	53,854,049	53,846,299	45,630,049	45,226,049	31,540,049	31,537,799
Capital	30,123,271	52,400,933	82,251,663	139,914,318	83,912,584	74,250,000	36,400,000	36,764,000
Nonfunction	30,076,610	39,633,819	51,849,252	46,054,243	46,514,785	46,979,933	47,449,732	47,924,229
Total	814,003,518	871,129,537	950,380,734	1,027,124,011	883,873,756	857,045,717	786,373,627	798,798,732

FY21 Sanitary Operations includes Non-Operating Revenues and Non-Operating Expenditures. Sanitary Capital is included in Sanitary Operations category. ATIB Debt Payment Estimated FY24-28

Surplus/(Deficit)	(69,758,211)	(151,538,122)	(143,937,295)	(194,702,747)	(80,562,236)	(41,145,860)	42,331,555	42,932,955
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Fund Balance								
Fund Bal Oct 1	689,755,731	619,997,520	468,459,398	324,552,103	129,819,356	49,257,120	8,111,260	50,412,815
Fund Bal Sept 30	619,997,520	468,459,398	324,552,103	129,819,356	49,257,120	8,111,260	50,442,815	93,375,770
Assign Fund Bal	453,235,057	341,975,361	236,901,135	94,768,130	35,957,697	5,921,220	36,823,255	68,164,312
Unassin Fund Bal	166,762,463	126,484,037	87,620,968	35,051,226	13,299,422	2,190,040	13,619,560	25,211,458

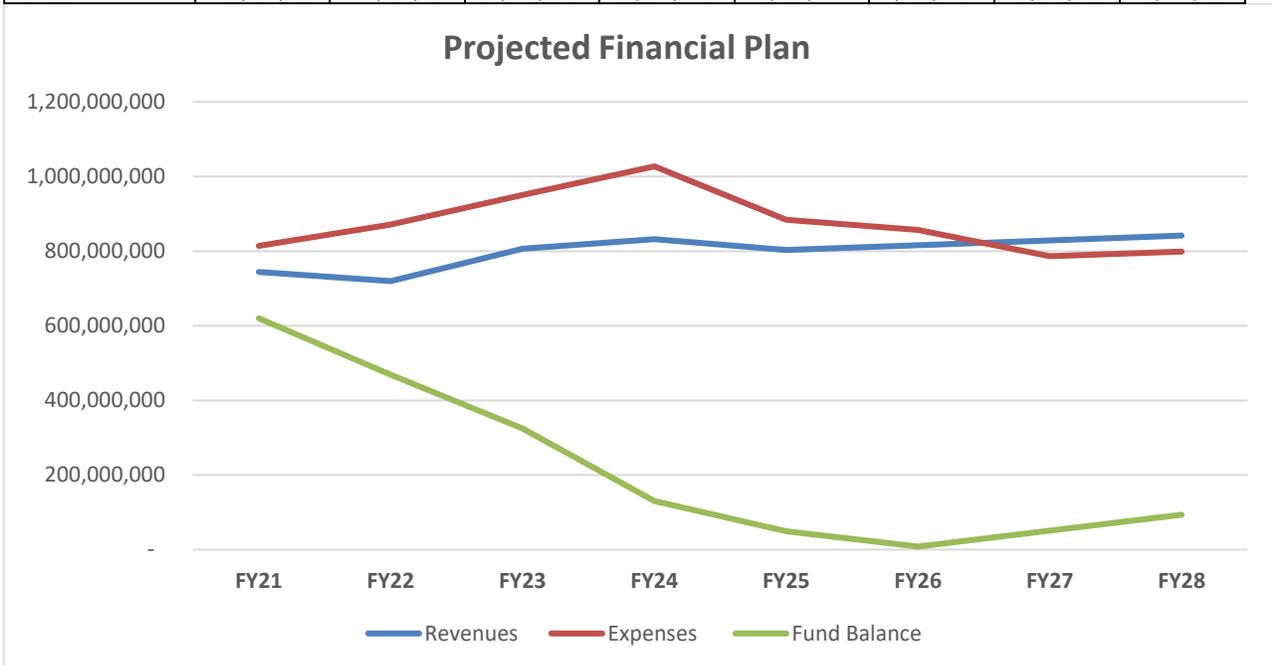


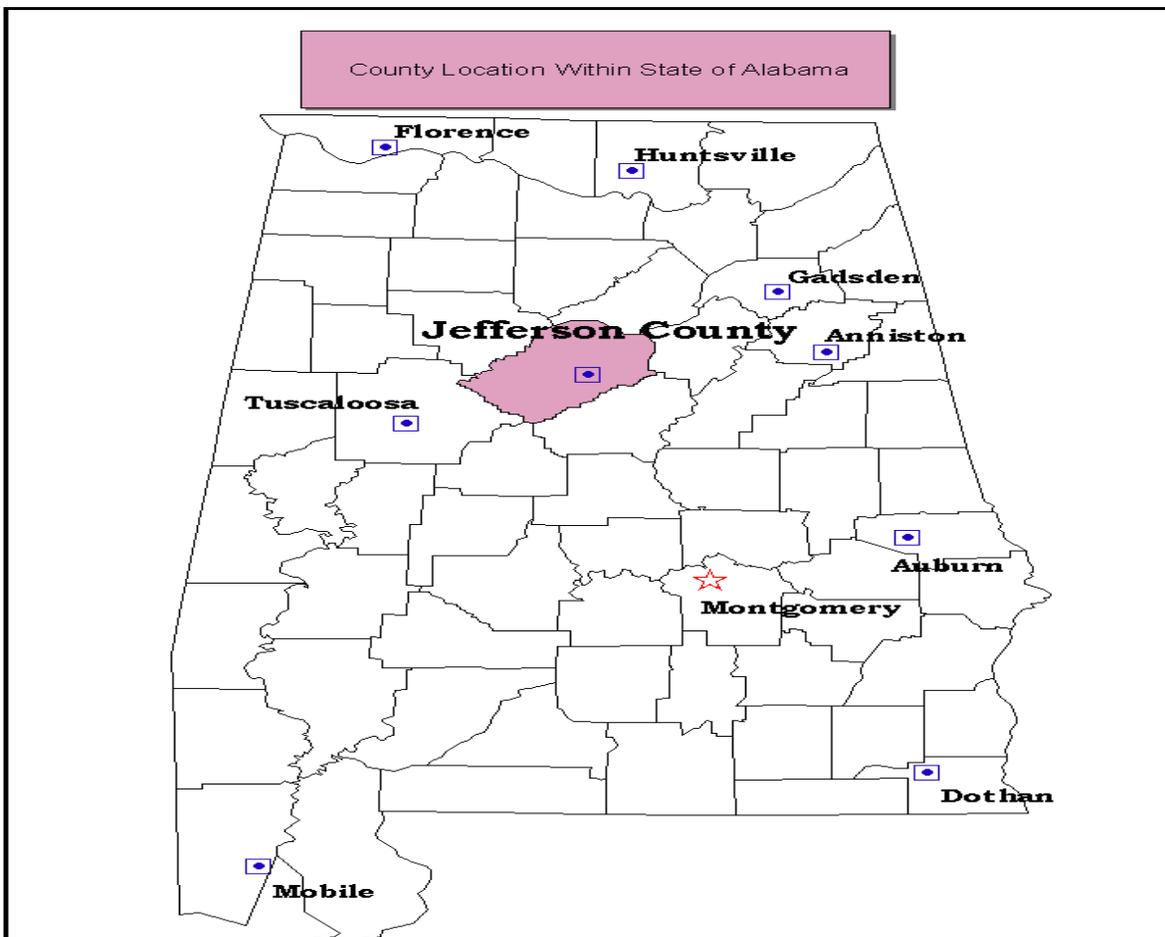
Figure 6 Comparison of revenues, expenses and fund balance projected over 4 years.

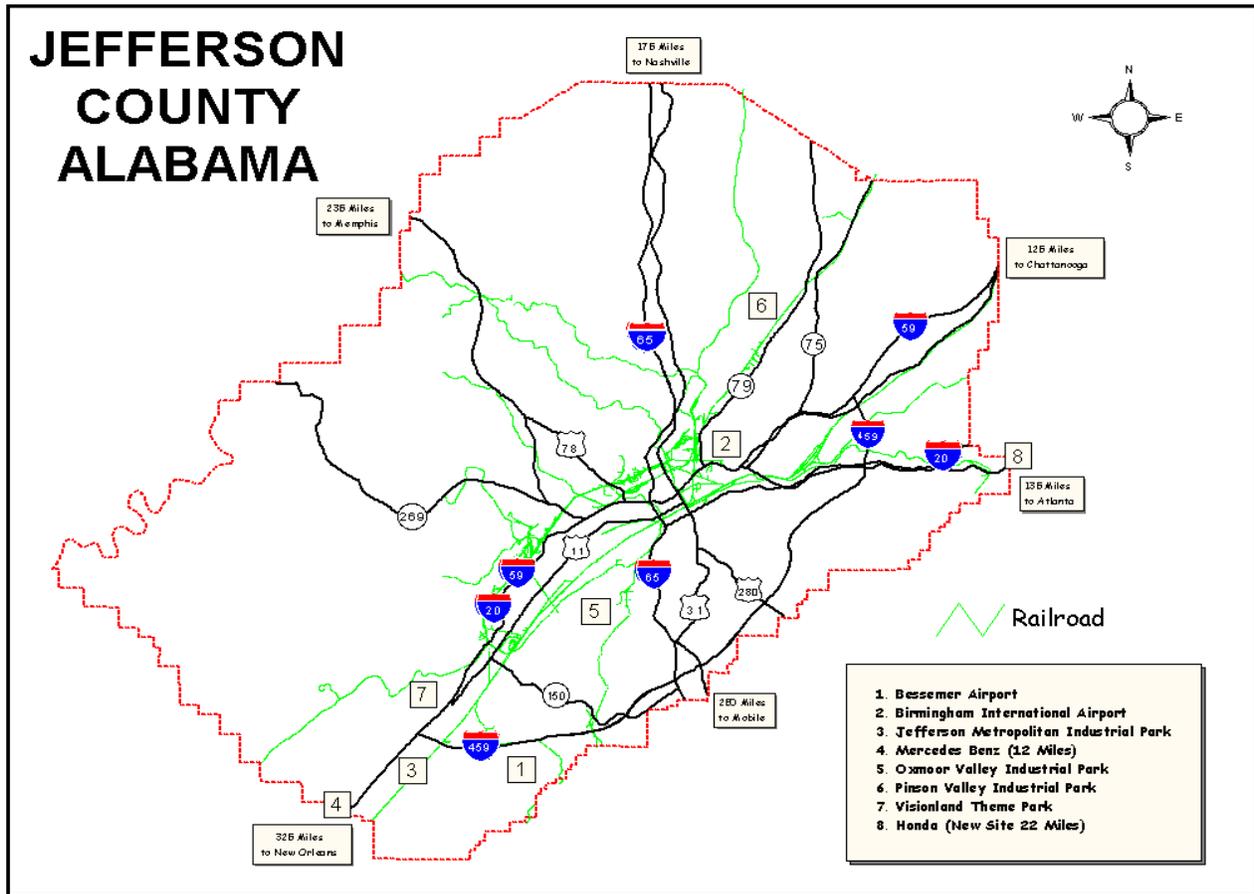
Facts About Jefferson County

Jefferson County, is a vibrant, diverse community rich in history, culture and natural beauty. The County claims a progressive business climate which fosters growth, a revitalized downtown with vibrant new restaurants, loft apartments and Railroad Park, and a commitment to equity and inclusion of all its citizenry.

Home to the state’s largest city, Birmingham, and the recently designated Birmingham Civil Rights District National Monument, Jefferson County is proud to be leading the way into a new and more inclusive future. This proclamation, designed to protect culturally and historically significant places, will preserve important chapters in history and will tell the stories of citizens who helped launch the civil rights movement.

With one of the lowest costs of living and more green space per capita, Jefferson County strives to continue doing all it can to attract homeowners and businesses to the area.



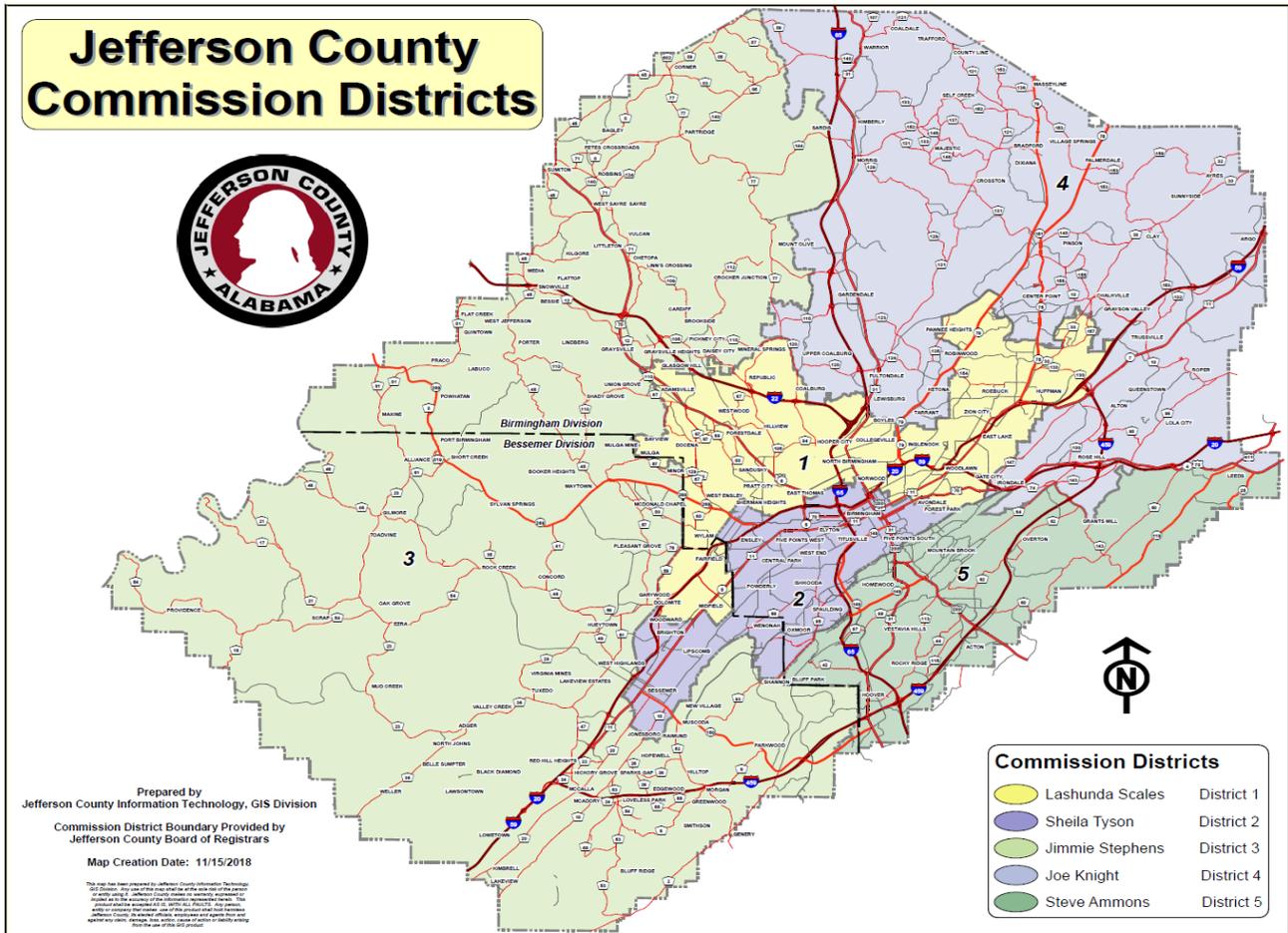


Jefferson County is the principal center of finance, trade, manufacturing, transportation, health care and education in the State. Birmingham, the State’s largest city, and 34 other municipalities are located within the County’s 1,113 square miles. With a population of 674,721 Jefferson County is the center of the seven-county Birmingham-Hoover Metropolitan Statistical Area (MSA), which ranks as the 50th most populated area among the 384 MSAs in the United States. Also, the new Census data does show a modest population increase of around 2% for the County.

Political Structure

Jefferson County is governed by a five-member commission with legislative and executive duties, and it is one of the few counties in Alabama with a limited form of home-rule government. Having limited home rule allows the county to be able to use land use zoning, maintenance sewer systems and roads, garbage disposal and to enforce taxation.

The County is broken into five districts, and the Commissioners are elected by a vote of the district they represent. Currently, there is no commissioner elected county wide so citizens don’t always have the ability to speak with a unified voice.



Population

Jefferson County is Alabama’s most populous County, with a household population of 674,721, which represents approximately 13% of Alabama’s total population. Females represent 52.7% of the population. The median age is 38.3 years. Jefferson County’s population is 53.1% white, 43.5% black and 4.1% Hispanic.

Age Distribution of Jefferson County

<i>Under 18</i>	<i>29%</i>
<i>18-24</i>	<i>7%</i>
<i>25-44</i>	<i>33%</i>
<i>45-60</i>	<i>20%</i>
<i>60 and over</i>	<i>11%</i>

Even though the county’s population has been relatively stagnant over the past few years, new census data does show modest increases due to an increase in growth in the downtown metropolitan area. Downtown Birmingham is 3.2 square miles, occupies 2.2% of the city’s land area and is the region’s largest tax generator. The International Downtown Association categorizes Birmingham as an emerging downtown which means this area is showing rapid growth in either residents or jobs. This area has seen a 38%

population increase over the last decade which is explosive growth and is the most diverse neighborhood in the region.

According to census projections, the population is projected to show slight increases over the next ten years which means the County must find ways to grow the population by growing the economy. One factor on our side is the cost of living in the Birmingham-Hoover metro area. According to a study by Filterbuy, we ranked 46th among large metros for cost of living. Birmingham-Hoover residents experienced a 13.7% increase in cost of living from 2010-2020, the 10th smallest increase on the list.

Education

Jefferson County is the home of six colleges and universities, four junior colleges, three technical colleges, three religious training schools and four business schools. These schools have a combined enrollment of over 40,000.

<i>Major Universities and Colleges</i>		
Name	Enrollment	Type
University of Alabama at Birmingham	22,080	State Supported
Samford University/Cumberland School of Law	5,729	Private
Birmingham-Southern College	1,129	Private
Miles College	1,440	Private
Southeastern Bible College	59	Private
Jefferson State Community College	8,711	State Supported
Lawson State Community College	3,094	State Supported

The largest institution is the University of Alabama at Birmingham (UAB), which includes University College, the Graduate School and the UAB Medical Center. UAB complex

features a wide range of undergraduate, graduate and professional programs and is the third largest educational institution in Alabama, with a total enrollment of approximately 22,080. The Association for Small Business and Entrepreneurship awarded UAB’s Collat School of Business entrepreneurship program as the best in the nation.

Also, Lawson State Community College has been ranked by practicalnursing.org as having the best LPN program in Alabama.

The Jefferson County School System consists of 57 schools with an enrollment exceeding 36,000. The City of Birmingham School System has 42 schools with approximately 25,000 students. There are ten other public-school systems in the County. In addition, the Birmingham MSA has over 40 private and denominational schools with grades ranging from kindergarten through high school.

Charter schools are independently operated public schools that have the freedom to design classrooms that meet students' needs and provide families with more options in public education. There are two charter schools located in Birmingham.

U.S. News Best High Schools

MOUNTAIN BROOK HIGH SCHOOL	
Alabama Rank	#3
U.S. Rank	#557
HOMEWOOD HIGH SCHOOL	
Alabama Rank	#5
U.S. Rank	#892
SPAIN PARK HIGH SCHOOL	
Alabama Rank	#8
U.S. Rank	#978
RAMSAY HIGH SCHOOL	
Alabama Rank	#9
U.S. Rank	#1,071
OAK MOUNTAIN HIGH SCHOOL	
Alabama Rank	#11
U.S. Rank	#1,225
HEWITT-TRUSSVILLE HIGH SCHOOL	
Alabama Rank	#13
U.S. Rank	#1,386
VESTAVIA HILLS HIGH SCHOOL	
Alabama Rank	#14
U.S. Rank	#1,429
HOOVER HIGH SCHOOL	
Alabama Rank	#20
U.S. Rank	#1,965



Apple is partnering with Alabama Power Foundation, Tech Alabama and Birmingham City Schools to form Education Farm which is a groundbreaking initiative to aid in growing students and adults into the workforce of tomorrow.

Ed Farm also created the Propel Center, which is a new global HBCU campus headquartered in Atlanta that will provide students and faculty with world-class skills and leadership development opportunities through virtual and in-person instruction. Miles College will be participating in this ground breaking initiative which will allow its students access to its online digital learning platform as well as its Atlanta headquarters. The HBCU has also teamed up with Apple to provide coding and app development.

Of the population aged 25 years and over, 90.5 percent are high school graduates (including equivalency) only. Approximately 34.1% of persons in Jefferson County have a bachelor’s degree.

Employment and Income

The median income in Jefferson County is \$55,088.

There are approximately 334,197 persons employed in Jefferson County. Of this number, 94 percent commute to work with the average commute being 24.3 minutes.

The county’s unemployment rate of 2.9% shows the county’s rebound from the worst effects of the Covid pandemic.

Top Ten Employers	
Name	# Employees
University of Alabama/Birmingham	23,000
Regions Financial System	9,000
St Vincent Health System	5,100
Children’s Health System	5,000
AT&T	4,517
Brookwood Baptist Health	4,459
Jeff Co Board of Education	4,400
City of Birmingham	4,200
Blue Cross	3,100
Alabama Power Company	3,092

For the employed population 16 years and older, the leading industries in Jefferson County are educational, health and social services and professional and business services.



Economy

Regional cooperation is a priority as the Jefferson County Commission maintained its commitment to improve economic conditions throughout the County. The Commission partnered with the State of Alabama and the City of Birmingham to attract Landing to locate its headquarters in downtown Birmingham bringing with it 816 full time jobs.

The Birmingham metropolitan area has bounced back from the pandemic as its unemployment rate has fallen to prepandemic levels. This is due to resilient consumer behavior and the city’s diversified economy which consists of healthcare, finance, telecommunication, and education. Part of the county’s economic strength is because we are less dependent on tourism and hospitality industries.

The International Downtown Association stated that the downtown area is a key employment center with a strong base of knowledge jobs such as programmers, researchers, doctors, engineers, architects and more. There are over 63,000 primary jobs downtown.

Because the county’s job market is so tight, businesses are struggling to find workers and are having to raise wages and/or find other recruitment strategies. We are anticipating an ongoing labor shortage of entry-level and hospitality workers mainly due to baby boomer retirements.

<i>Principal Taxpayers</i>		
Taxpayer Assessed	2022 Assessed Valuation	% of Total Valuation
Alabama Power Company	\$763,124,500	6.67%
Affinity Hospital	70,297,860	.61%
BellSouth Telecommunications	69,050,300	.60%
Wells Fargo	60,854,760	.53%
Norfolk southern Combined Rail	60,460,120	.53%
United States Steel Corp	71,011,900	.62%
Kamtek	52,445,200	.46%
AT&T	37,888,000	.33%
American Cast Iron Pipe	36,827,220	.32%
Spire	36,569,600	.32%

Jefferson County has been working to build a strong distribution and logistics network in order to attract potential businesses to this region. The Commission was integral in the recruitment of Smucker’s to the area. The company will spend \$1.1 billion to construct a plant in the McCalla area that will create 750 jobs.

The Commission also worked with Harbison Walker to bring jobs to the Fairfield area of Jefferson County. The company will make a \$25 million investment and create 50 highly trained technician and staff jobs. This company will be the most technologically advanced of all Harbison Walker facilities and will help meet the company’s environmental goals through energy efficient operations and will also help the county in its efforts to promote environmental sustainability.

During FY23, the County remains committed to developing the Hallmark property and providing continued support to small businesses to aid in the continued economic recovery of the county.

Another rapidly growing area is the production of electric vehicles. Mercedes recently announced the addition of a new plant to produce luxury, electric vehicles. This led to the opening of an automotive supplier in Bessemer who will produce parts for the electric vehicles. As this industry

continues to grow, thousands of jobs should be created, and air quality should improve throughout the state.

By diligently working to provide employment opportunities, the Commission is hoping people will choose to live closer to their jobs, thus reducing commute times, helping to lower the ozone level, and keep more tax revenue inside Jefferson County. They are also hoping that amenities such as Red Mountain Park will encourage people to choose Jefferson County for their residence.

Public Utilities

Electric power in Jefferson County is supplied by Alabama Power which is an investor owned utility serving 1.3 million homes, businesses and industries in the southern two-thirds of Alabama. Fortune Magazine named Southern Company, parent company to Alabama Power, one of the world’s most admired companies.

As electric vehicle use continues to grow and becomes a game changer in the battle against climate change, Alabama Power has teamed up with the Alabama Department of Community and Economic Affairs to expand electric vehicle fast charging infrastructure along the interstates. Current plans are for Alabama Power to match up to 20% of the costs.

Spire distributes clean-burning, energy-efficient natural gas to approximately 460,000 customers in central and north Alabama. It is the largest natural gas utility in Alabama and is regulated by the Alabama Public Service Commission. Water service is provided by the Birmingham Water Works Board. Jefferson County provides sewer services to its citizens. Local exchange telephone service is primarily provided by AT&T.

One of the most pressing issues facing Jefferson County as well as the state of Alabama is ensuring broadband coverage and access is available to all citizens. In order to be competitive in the modern world, internet access is a must. C-Spire is rolling out broadband access in the County and will be providing ultrafast, fiber-based internet services to the area. The fiber infrastructure increases the reliability and resiliency of the service. This expansion will strengthen the economy, education and healthcare systems.

Healthcare

The County is a major center for health care and biomedical research. The Medical Center of the University of Alabama at Birmingham (UAB) is internationally known for its programs in cardiovascular disease and open-heart surgery, as well as cancer, organ transplants, dentistry and diabetes. UAB recent accolades include ranked 11th among academic medical centers on the Vizient Quality and Accountability Scorecard, won 7 Women’s Choice Awards, awarded an LGBTQ Healthcare Equality Leader designation from the Human Rights Campaign Foundations and given a Magnet Nursing Description for the fifth time.



The Birmingham area is also getting a new state of the art medical facility in 2024. The new UAB West facility will be a 412,000 square foot, nine story hospital plus a 127,000 square foot, five story medical office building. This hospital will hold over 200 beds.

Southern Research Institute (SRI) is one of the largest independent non-profit research and development organizations in the South. In addition to its cancer and virus research, SRI is nationally noted for its industrial research programs. SRI plans to build a new five story structure which will serve as a center for biotech and economic development. It's modern research labs could lure more than 100 scientists to the city and generate an economic impact of \$130 million.

There are over 49,000 persons employed in hospitals or health services which means healthcare is a vital part of Birmingham's economy.

Transportation

Birmingham International Airport, Alabama's largest airport, is served by four major carriers servicing 100 daily flights to 23 cities for more than 2.6 million passengers each year. The Birmingham Airport Authority's economic impact on the Birmingham region was approximately 1 billion dollars as well as 1,600 direct and indirect jobs annually. www.bhamintlairport.com



Almost 100 truck lines have terminals in the area. Additionally, Birmingham is served by four major railroads—Norfolk Southern, Santa Fe, CSX Corporation, and Burlington Northern Railway. Amtrak passenger service is also available.

Seven barge lines provide transportation through private dock facilities at Port Birmingham in western Jefferson County. These facilities are part of the Warrior-Tombigbee waterway system that provides access to the Port of Mobile in south Alabama. The area is linked with the Tennessee-Tombigbee waterway system, which connects the County with inland ports in the Midwest and 16,000 miles of inland waterways. Port Birmingham is located along Locust Fork about 22 miles west of downtown Birmingham. City and County officials have invested \$675,000 to develop the port into an area that industries could use to import and export their products. It is a place that has barge, railroad connectivity to three class 1 railroads, and superior access to the highway. Jefferson County wants to help rebrand the port as an international hub for commerce.



The Birmingham Intermodal Facility combines several modes of ground transportation in one central location, such as Max Bus Central Station, Greyhound bus service, Megabus service, and Amtrak passenger rail. The \$32 million facility also includes a Birmingham police substation, food service area, retail space and more.

An urgent issue facing Jefferson County is transportation, and this issue has been discussed many times. In 2015, the City of Birmingham received a \$20M grant from the US Department of

Transportation funding the development of a 15-mile Bus Rapid Transit connecting the West and East Birmingham neighborhoods which will be the first of its kind in Alabama. This project, completed around September 2022, is expected to help create more economic opportunities for under-served communities. It is expected to provide substantial help to persons struggling with high gas prices. The new high-capacity, low or no emission rapid buses will feature low floor level boarding and operate in dedicated lanes and mixed traffic at 15-minute intervals. The route will touch 25 of 99 neighborhoods in the city and 21 percent of the city's population. Since public transportation is an important factor for the young generation and in order to influence increased population growth in the downtown area, it remains important to have a vision for what transit can become.

Greenspace

High on the list of importance for Jefferson County is its commitment to providing and promoting greenspace endeavors. Jefferson County has more greenspace per capita than other similar areas. Beginning with a commitment to Railroad Park in downtown Birmingham, the County's commitment to greenspace has grown from there. Red Mountain Park was established and resources were committed to Rotary Trail and the desire to connect all this greenspace in order to promote growth of the region and increase Jefferson County's appeal as a good place to live.

City Walk BHAM is a 31-acre park located under the I-59/20 interchange and will include recreational, art, performance, sports and green spaces, a skate park facility, market areas, a dog park and more. Also in the works is a plan to connect Red Mountain Park, Railroad Park and Ruffner Mountain to create a 22 mile loop around the Greater Birmingham Area and have a special emphasis on the Civil Right District.

Conde Nast Traveler magazine named Birmingham one of [“The Best 22 Places to Go in 2022.”](#) This is due, in part, to its abundance of green spaces. Innovate Alabama, a report prepared by the Hoover Institution at Stanford University, holds the Red Rock Trail System as an example of what Alabama should strive to accomplish. The Trail System has also received a SHIFT Award for land management.

Public Safety

Jefferson County’s Sheriff Department has 750 employees making it one of the largest and most modern departments in the state.



The Sheriff’s department vision centers on schools, safety, diversity and recidivism. Law enforcement officers should be visible in and accessible to the public. As part of its community policing plan, patrol deputies now wear body cameras which improve safety, help solve crime, and encourage good behavior by both the police and the public.

The Sheriff plans to appoint a resource officer in every elementary school and high school campus. These officers are deputies trained in tactical situational awareness who are prepared to protect children from violence. The Sheriff has also partnered with the FBI to prevent the exploitation of children involved in trafficking.

The Sheriff has developed a partnership between his office, clergy and area organizations to connect county residents with employers. The Jobs not Jail program will operate twice a month when the mobile command center will go to communities where residents can apply for jobs. This program is an effort to bridge the gap between law enforcement and the community.

Finally, the department wants to reflect diversity in its hiring so that deputies will reflect the basis of the community.

Climate

CLIMATE	Jefferson, Alabama	United States
Rainfall (in.)	56.0	39.2
Snowfall (in.)	1.3	25.8
Precipitation Days	112.0	102.0
Sunny Days	210	205
Avg. July High	90.6	86.1
Avg. Jan. Low	32.8	22.6

Future Promise



POINTS OF INTEREST

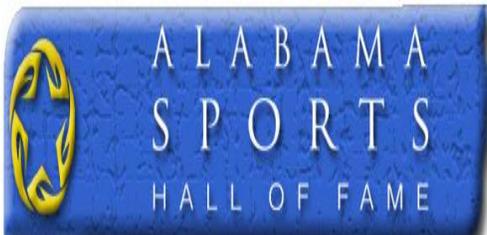
Alabama Adventures Theme Park – Open since 1998, Visionland is nestled on 300 acres of rolling terrain near Bessemer, not many miles from the Mercedes-Benz factory. The Park offers two themed entertainment areas that contain thrill rides, attractions, and a seven-acre water park for all ages. Visionland’s new owner proudly reports that attendance is up 12% over any previously recorded year. Web: www.alabamaadventure.com



Alabama Jazz Hall of Fame – Located in the historic Carver Theatre for the Performing Arts, the Hall of Fame honors jazz artists with ties to the State of Alabama. Extensive educational information and programs for elementary school children are also offered. As a place for entertainment, the museum honors the accomplishments of jazz greats such as Nat King Cole, Duke Ellington, Lionel Hampton, and Erskine Hawkins, who wrote “Tuxedo Junction”, located in Ensley, now a part of Birmingham. Web address: www.jazzhall.com/jazz



Alabama Sports Hall of Fame – Known as the place where



heroes and their memories live forever, the Hall of Fame annually inducts sports legends with ties to the State of Alabama who have made a major impact in American sports history. Located in the Birmingham-Jefferson Civic Center Complex, the Hall includes memorabilia from Jesse Owens, Joe Lewis, Bart Starr, Willie Mays and Paul “Bear” Bryant. Web: www.alasports.org.

Alabama Theatre – Big-screen movies, stunning architecture, and a mighty Wurlitzer organ thrill audiences at the beautiful Alabama Theatre, just as they did in the 1920s. One of the last working movie palaces, the theatre features revival films along with concerts and other special events for the performing arts. The “Showplace of the South” is still among the most elegant theatres in the southeast. Web: www.alabamatheatre.com



Aldridge Gardens – The former estate of Eddie and Kay Aldridge, Aldridge Gardens is now a beautiful thirty-acre site showcasing hydrangeas and picturesque gardens. It first opened its gates on June 1, 2002. Aldridge Gardens is one of only very few botanical gardens that specializes in hydrangeas, including the Snowflake Hydrangea which was patented by Mr. Aldridge and is now the official flower of the City of Hoover. The gardens include an outdoor pavilion, a five-acre lake and a half-mile walking trail. Web: www.aldridgegardens.com

Alys Robinson Stephens Performing Arts Center - Located on the campus of the University of Alabama at Birmingham, the center is a world-class multi-venue facility for Performing Arts. The facility includes a 1750 seat concert hall, Recital Hall, a modern Studio “Black Box” theater, and the Sirote Theater, and a full proscenium-type theater. Since its opening in 1996, some of the world’s best artists have graced the stages of the performing arts center. Web: www.alysstephens.org

Arlington Antebellum Home and Gardens – Dating from the 1840’s, Arlington is a preserved antebellum home constructed in the Greek Revival architecture style by Judge William S. Mudd, one of the founders of Birmingham. Tours, civic activities and other special events are hosted at this site where Union troops planned the burning of the University of Alabama and the Brierfield and Tannehill Iron Works.



Web: www.ci.bham.al.us/arlington

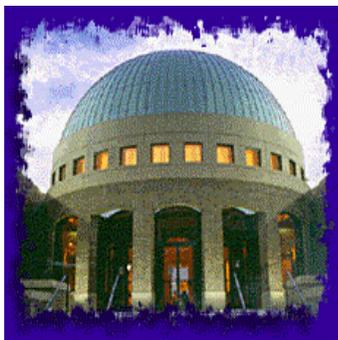


Barber Vintage Motorsports Museum and Park – The largest motorcycle museum in North America, the Museum showcases vintage racecars and more than 814 motorcycles from around the world. The collection includes models dating back to 1904. In 2003, the Museum moved into a new multi-level, 144,000 square foot building near the Cahaba River. The new location includes a restoration shop, 60-seat

multimedia theater and a research library. The Barber Vintage Motorsports Park is the largest philanthropic effort ever undertaken in Alabama. The Motorsports Park is considered the “Augusta National” of racing and is the home of the Porsche Driving School. Web: www.barbermuseum.org

Bessemer Hall of History – A renovated Southern Railway depot houses the Bessemer Hall of History, which chronicles the history of Bessemer, Jefferson County and Alabama. Listed in the National Register of Historic Places, the Hall displays Civil War memorabilia, Indian artifacts, and furnishings from the 1800’s. E-mail: www.bessemeral.org.

Birmingham Botanical Gardens – The Gardens boast the Southeast’s largest clear span conservatory; and its education complex, plant diagnostic lab, gift shop, and horticultural displays are among the best. The All-American Rose Selections Display Garden showcases 150 types of hybrid roses; and the bonsai, fern, and orchid collections are recognized for their excellence. Expansion of the library tripled its size, making it the largest free-lending horticulture library in the State of Alabama. Popular for weddings and photography, the authentic Japanese Garden and Teahouse, colorful Southern Living Garden, and the spacious Dunn Formal Rose Garden are key focal points in the 67-acre facility. Web: www.bbgardens.org.



Birmingham Civil Rights Institute – A state-of-the-art facility, the Civil Rights Institute houses exhibits depicting historical events from post World War I segregation to present day racial progress. More than a museum, the Institute promotes on-going research and discourse on human rights issues through its archival and educational programs and services. The Institute has launched a campaign to become the world’s largest oral history web library containing significant oral interviews about local, national and international human and civil rights issues. Dr. Martin Luther King’s room will become a unique exhibition about the Civil Rights strategy in Birmingham and is expected to become the single most visited heritage

tourist site in Alabama. Located in the historic Civil Rights District, the Institute is surrounded by the 16th Street Baptist Church, Kelly Ingram Park, and the Alabama Jazz Hall of Fame. The Birmingham Civil Rights National Monument was created by presidential proclamation on January 12, 2017 and will be managed by the National Park Service and City of Birmingham. The Park will encompass around 4 downtown blocks and will include the history of places including the 16th Street Baptist Church, Kelly Ingram Park, the 4th Avenue Historic District and the A.G. Gaston Motel. Birmingham expects cultural tourism to increase due to the proclamation. Web: www.bcri.bham.al.us



Birmingham-Jefferson Convention Complex – Located less than four miles from the Birmingham International Airport, the Birmingham-Jefferson Convention Complex is Alabama’s foremost entertainment and meeting facility. The Concert Hall is one of the finest in the nation, and its adjoining coliseum is one of the largest in the region with a capacity of 19,900. A 1,200 seat, fully equipped theater is the setting for many major productions. The 220,000 square feet of exhibition halls host hundreds of significant shows and attract 1,500,000 visitors annually. Capital improvements and further expansion are planned. Web: www.bjcc.org.



Birmingham Museum of Art – The Museum of Art is the largest municipal museum in the Southeast. Spanning 7,000 years of history, its collection of over 21,000 works of art is among the Nation’s finest. Included are a comprehensive collection of American Western art, the Dwight and Lucille Beeson Collection of Wedgwood, Italian Renaissance works from the Samuel H. Kress collection, and pre-Columbian art including Peruvian gold. Web: www.artsbma.org.

Birmingham Zoo – Accredited by the American Zoo and Aquarium Association, the Birmingham Zoo has over 800 animals on display and participates in numerous Species Survival Programs that help conservation efforts around the world. Its Education Department offers classes for all age groups, including ZooSnooze, an overnight camping program. Focusing upon native Alabama wildlife, the new \$8 million children’s zoo named for the Junior League of Birmingham and the Hugh Kaul Foundation has been completed and reinforces the Zoo’s position as the largest zoo in the South. Web: www.birminghamzoo.com.



City Walk BHAM -- A 31-acre park located under the I-59/20 interchange and including recreational, performance, sports and green spaces, a skate park facility, market areas, a dog park and more. The City Walk Skate Park is expected to be the skateboarding mecca of the Southeast. The 57,111-square-foot skate park is the fifth largest in America and the largest in the Southeast. The facility has multiple bowls for skaters of all skills, including one rated for Olympic-level competition.

CrossPlex – The Crossplex is a national destination housing one of the fastest indoor hydraulic tracks in the world, an Olympic size swimming pool, a nine volleyball court venue and a platform to develop many other sports. The track and field venue holds 4,000 and the indoor natatorium seats 1,600.



Five Points South – Located in the heart of Jefferson County, this historic site is on the National Register of Historic Places and is one of Birmingham’s first streetcar lined suburbs and was founded as the Town of Highland in 1887. Today with over 40 culinary destinations and 20 retailers, the area has been labeled “a town within a city” and a true “walkup neighborhood.”

Fourth Avenue Business District - Known as the historic center of Black entrepreneurship and culture, this area is being revitalized by a multimillion dollar re-envisioning of the Carver Theatre and Alabama Jazz Hall of Fame. The Masonic Temple is also being restored.



Golf Opportunities – Some of the finest golf course designers in the world—Fazio, Pate, Nichlaus, and Robert Trent Jones—have worked their magic on area links. The area has twice hosted the PGA Championship, and the Bruno’s Memorial Classic is an annual stop on the Senior PGA Tour and is ranked #1 Senior Tour Event. TopGolf recreational facility is also located in Birmingham and features competitive golf games with a driving-range style layout and an extensive food and drink menu.

Lakeshore Foundation – A not-for-profit organization, the Foundation promotes independence for persons with physically disabling conditions, and it offers a wide range of recreation, athletic and education programs for children and adults with 32 different diagnostic conditions including spinal cord injury, amputation or trauma from accidents. The world-class facilities were designed to meet the needs of athletes with physical disabilities. Because of their long history of contributions to athletics for physically disabled people, the United States Olympic Committee designated Lakeshore Foundation as the first-ever, official USOC Training Site for both Olympic and Paralympic sports.

Legion Field Stadium – Legion Field Stadium, also affectionately known as the “Old Gray Lady”, was completed in 1927 as a 21,000 seat venue. The stadium now seats 71,000. The UAB Blazers use the stadium at their home field. The stadium is also the site for the Magic City Classic, Birmingham Bowl, local high school games and music festivals.



Magic City Classic - The Magic City Classic is the largest historically black college and university football game in the country. Alabama A&M University and Alabama State University play in the game annually. Festivities surrounding the game include the Classic Kickoff, Magic City Classic Parade, Tailgate Party and the famous halftime show performed by the Mighty Marching Hornets and the Marching Maroon and White.



McWane Center – The 180,000 square foot McWane Center is a state-of-the-art facility designed to surround visitors with hands-on adventures in science and technology. Home to Alabama’s largest IMAX Dome Theater, it delights young and old alike. Exhibits include a Shark and Ray Touch Tank and World of Water Aquariums. Web: www.mcwane.org.

Meyer Planetarium – The 90 seat Meyer Planetarium features a simulated look at celestial bodies and aspects of outer space. Reserved tours and workshops are available for groups of ten or more. Educational classes include environmental issues and astronomical activities such as learning to read a star map and building a bubble-powered rocket. Located on the campus of Birmingham-Southern College, the Planetarium is easily accessible by a nearby interstate. Web: www.bsc.edu/campus/planetarium



Negro Southern League Museum – The Negro Southern League Museum tells the story of African American baseball in America through the eyes of Birmingham, Alabama. The museum features the largest collection of original Negro League baseball artifacts in the country. The Museum’s mission is to create unparalleled cultural and educational experiences that acknowledge the past, embrace the present and frame the future.

Railroad Park – The park is a 19-acre green space in downtown Birmingham that celebrates the industrial and artistic heritage of the city. Hailed as “Birmingham’s Living Room,” the park provides a historically rich venue for local recreation, family activities, concerts and cultural events while connecting Birmingham’s downtown area with Southside and UAB’s campus.



Regions Field – This minor league baseball park is the home field of the Birmingham Barons of the Southern League. Regions Field is located beside Railroad Park. The ballpark is open even when a game is not going on, allowing people to walk through, and it gives the University of Alabama at Birmingham a greenway all the way from Railroad Park the southern end of their campus.

Red Mountain Park – This park encompasses 1,500 acres of land along Red Mountain Ridge in Central Alabama. The Park is central to Birmingham and surrounding communities. Becoming a vital urban green space for the city, the park contains 15 miles of trails, 3 tree houses, a 6 acre off the leash dog park and various zip line adventures.



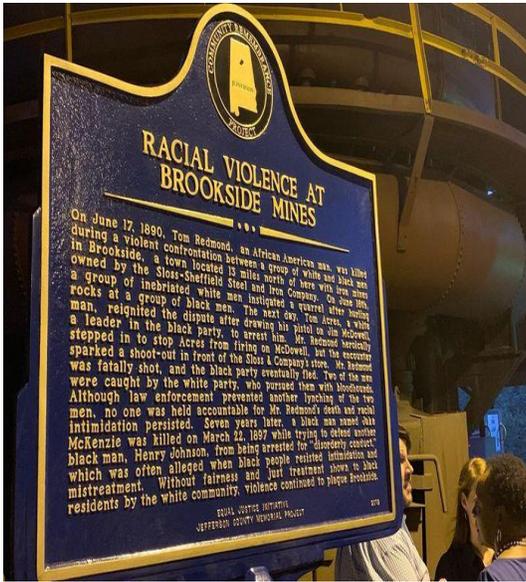
Rickwood Field – Completed in 1910, the oldest baseball stadium in America was the former home of the Birmingham Barons, the Birmingham Black Barons, and the AA farm club of the Chicago White Sox, which relocated to Region Field. Jackie Robinson, Babe Ruth and Willie Mays are among the baseball greats who played on the field. Now it is the scene of many area high school games. The stadium was also the primary backdrop for a nostalgic baseball movie featuring the life of Ty Cobb. A project is underway to create a treasure of baseball memorabilia.

Ruffner Mountain Nature Center – On the site of former iron ore mines dating back to the 1880’s, the Nature Center offers wildlife rehabilitation and biological and historical displays of the last undeveloped remnant of the Red Mountain Ridge. Locally known as Ruffner Mountain, its thousand acres offer an eleven-mile network of hiking and walking trails. It is the second largest urban nature preserve in the nation. Its protected forest, ridges and valleys provide a refuge for a wide variety of plants and wildlife. Their mission is to maintain and expand the nature preserve and to use the mountain to teach children and adults about nature and the environment. Special nature education programs offered in this urban wilderness meet State of Alabama education requirements. Web: www.ruffnermountain.org

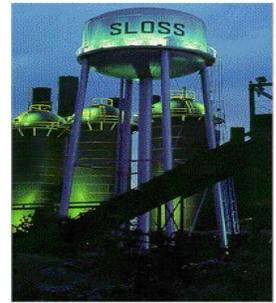


Sixteenth Street Baptist Church – On Sunday morning September 15, 1963, the Ku Klux Klan bombed the Sixteenth Street Baptist Church killing four little girls. This tragic action placed Birmingham at the center of one of the most significant dramas of the 20th century. The historical church is still used for worship and is also open for tours during the week. The church has updated its famous Memorial Nook to include a movie viewing room showing the documentary, “10:22,” about the bombing and the eulogy for the girls given by Rev. Martin Luther King, Jr. A larger video board in the basement displays messages for visitors and plays videotaped oral histories. An additional exhibit about the church’s globally acclaimed Wales Window, donated to the church by the people of Wales, is being planned.





Sloss Furnaces – Located on the eastern edge of Birmingham’s downtown business district, the Sloss Furnaces have been a dominant feature of Birmingham’s skyline for more than a century. Recognized as a National Historic Landmark, the 34-acre museum is the only one of its kind in the world and offers furnace tours led by trained guides. Sloss also hosts a wide variety of concerts, festivals, and conferences as well as an innovative program of metal art filling a two-acre Sculpture Yard. In September 2019, the first public marker in Birmingham to recognize lynching victims was unveiled at Sloss Furnace to memorialize two of the county’s 30 documented lynching victims. Web: www.slossfurnaces.com.

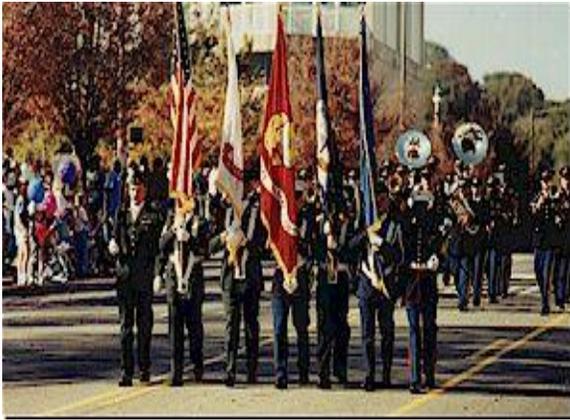


Southern Museum of Flight – Located near the Birmingham International Airport, the Southern Museum of Flight is home to eight decades of aviation history. Among the displays are full-scale memorabilia from World War II, an aviation library, and a Huff Daland crop duster. Included among hundreds of historic photos are Birmingham’s first flying fields, the Alabama Air National Guard, women in aviation, and the famed Tuskegee Airmen. In addition, the Museum is the home of the Aviation Hall of Fame, which honors those who have made outstanding contributions to aviation in Alabama. Educational programs include the Kids Hangar, which offers an opportunity for even the youngest pilot to try his wings. Web: www.southernmuseumofflight.org



Southern Environmental Center – Located on the campus of Birmingham-Southern College, the Southern Environmental Center is the largest educational facility of its kind in Alabama. In addition to its award-winning Interactive Museum, the facility is also active in the community by initiating several model partnerships targeting water quality, smog, and urban sprawl. In addition, the SEC includes a four-acre outdoor classroom where footpaths wind through a miniature Mobile Basin wetland, past beneficial bug sculptures and fragrance gardens, and along the Appalachian Trail. Web: www.bsc.edu/sec





Veteran's Day Parade –National Veterans Day honors the dedication and sacrifice of our men and women in the armed forces. Home of the Nation's oldest and largest celebration, Birmingham each year salutes America's veterans with one of the country's largest parades, a memorial service, the World Peace Luncheon, and the National Veterans Award Dinner. The award, which was authorized by Congress in 1954, honors an outstanding veteran who has made an outstanding contribution to further patriotic interests of veterans and veteran organizations throughout the United States.

Web: www.nationalveteransday.org

University of Alabama at Birmingham – In addition to its internationally acclaimed medical center and teaching hospital, the University of Alabama at Birmingham is the home of one of the Nation's top business schools. Founded in 1971, the UAB School of Business achieved accreditation by the Association to Advance Collegiate Schools of Business in 1973, only two years after it was established. Some 2,000 students from throughout the United States and the world are currently enrolled in the School of Business and the Graduate School of Management. UAB was also named one of the 100 best universities in the southeast by the recently published Princeton Review's "The Best Southeastern Colleges: 100 Great Schools to Consider." Web: www.business.uab.edu



Vulcan Statue – A popular tourist attraction located atop Red Mountain, Vulcan is the largest cast iron statue in the world, second in the United States only to the Statue of Liberty in height. The statue stands over 56 feet high and weighs over 120,000 pounds. Designed by the famous Italian sculptor Giuseppe Moretti as an exhibit for Alabama in the 1904 World's Fair in St. Louis, Vulcan is one of only a few monuments ever erected to commemorate an industry. Named for the Roman mythical god of the forge, it has stood on Red Mountain since the 1930's.

Web: www.bham.net/vulcan

Fund Structure

The Jefferson County Commission uses funds and account groups to report its financial position and its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.” Jefferson County utilizes six fund types encompassing twenty operating funds for reporting its financial position and the results of its operations. The fund types are General Fund, Special Revenue Funds, Enterprise Funds, Trust and Agency Funds, Internal Service Funds, and Debt Service Funds. Descriptions of the fund types and related funds are provided below. The National Council on Governmental Accounting states that governments should use the minimal number of funds consistent with legal and operating requirements because unnecessary funds result in inflexibility, undue complexity and inefficient financial administration.

Governmental Fund Types

General Fund

Transactions relating to resources obtained and used for delivery of those services traditionally provided by a county government, which are not accounted for in other funds, are accounted for in the General Fund. These services include, among other things, general government, public safety, and community services.

The **Jefferson County Economic Development Fund** accounts for the expenditure of funds designated strictly for business development in Jefferson County. This fund is a subset of the General Fund

The **District Fund** accounts for expenditures made by the Commissioners to fund projects in the County.

Internal Service Funds

Internal Service Funds account for the financing of goods and services provided by one department to other departments or agencies of the County and other governments on a cost reimbursement basis.

The **Fleet Management Fund** accounts for the accumulation and allocation of costs for providing and maintaining vehicles to County departments. This fund is included as a subset of the General Fund.

Special Revenue Funds

Transactions relating to resources obtained and used for certain Federal and State programs and from other resources upon which legal restrictions are imposed are accounted for in the Special Revenue Funds. The following comprise the Special Revenue Funds.

The **Indigent Care Fund/Cooper Green** accounts for the receipt and expenditures of a portion of beverage and sales taxes designated for the health and welfare of indigent county residents. Cooper Green accounts for the operations of the facility and associated clinics. Operating revenues are derived from net patient charges and reimbursements from third parties including Medicare and Medicaid.

The **Bridge and Public Building Fund** accounts for the receipt and expenditure of ad valorem tax revenues designated for the maintenance and repair of County bridges and public buildings.

The **Community and Workforce Development Funds** account for the receipt and expenditures of Federal block grant funds received by the County.

The **Home Loan Program Fund** accounts for the County's administration of a federally funded program with local matching costs to provide housing for low- and moderate-income families.

The **Roads Fund** accounts for the receipt and expenditure of the County's share of proceeds from applicable gasoline taxes, ad valorem taxes, inspection fees, and other taxes and fees designated for the construction and maintenance of county roads.

The **Special Sales Tax Fund** accounts for the receipt and expenditures of the special revenue sales tax collected. This new Sales Tax will allow greater flexibility in use of proceeds after debt service payment.

The **Board of Equalization Fund** accounts for property taxes restricted by the state for operations of the Board of Equalization.

The **Tax Assessor – Birmingham Fund** accounts for the expenditures for the state funded Tax Assessor Birmingham operations.

The **Tax Assessor – Bessemer Fund** accounts for the expenditures for the state funded Tax Assessor Bessemer operations.

Capital Improvement Funds

The County has four funds for capital projects. Environmental Services accounts for capital projects within its own fund.

The **Capital Improvements Fund** accounts for the financial resources used in the purchase of equipment, software, and/or vehicles etc. costing over \$15,000.

The **Capital Improvements Multi Year Fund** accounts for revenues, primarily from bond issuance, and expenditures wherein the County acquires a new building or a new system, such as a computerized fingerprint system. Typically, these projects will exceed \$100,000, but there are some exceptions.

The **Road Improvements Fund** accounts for expenditures used in the construction of road projects.

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

The **Debt Service Fund** accounts for expenditures to pay principal and interest on certain governmental bonds.

The **Limited Obligation Refunding Debt Fund** accounts for expenditures for the payment of principal and interest on the Series 2017 Refunding Debt.

Proprietary Fund Types

Enterprise Funds

Enterprise Funds account for operations (a) that are financial and operated in a manner similar to private businesses where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management and control, accountability, or other purposes. The Enterprise Funds used by the County are as follows:

The **Landfill Fund** accounts for the lease of the landfill by Santek and records lease payments of approximately one million annually.

The **Sanitary Operations Fund** accounts for the operations of the County's sanitary sewer systems. Revenues are generated primarily through user charges, impact fees, and designated ad valorem taxes.

Fiduciary Fund Types

Trust and Agency Funds

The Trust and Agency Funds account for transactions related to assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The individual funds involved in the Trust and Agency Funds are as follows:

The **Emergency Management Agency Fund** accounts for the County's administration of the financial records for EMA. The EMA is an independent agency for emergency or disaster management programs which are funded with federal, state and local government resources.

The **Personnel Board Fund** accounts for the accumulation and allocation of costs for providing personnel to County departments and other governmental units by the Jefferson County Personnel Board, an independent agency.

Governmental Fund Type

General Fund

- Fleet Management
- JeffCo Economic Development
- District

Special Revenue Funds

- Indigent/Cooper Green
- Bridge and Public Building
- Special Sales Tax
- Community Development and Home
- Workforce
- Road
- Mapping and Reappraisal

Debt

- Debt Fund
- Limited Obligation Refunding

Capital

- Capital
- Capital Multi Year
- Capital Roads

Proprietary Fund Type

Enterprise Funds

- Environmental Services
- Landfill

Fiduciary Fund Type

Trust and Agency Funds

- Emergency Management
- Personnel Board

Fund Department Matrix

	General	Mapping Reappraisal	Indigent Care/CG	Special Tax	Jeff Co Econ Devp	Road	Bridge & Public Bldg	Comm Devp	Workforce	Home	Capital	Multi Year Capital	Road Capital	District	Landfill	Env Sys	EMA	Personnel Board	Pension	Internal	Debt	OPEB	
Commission	x				x									x									
Cty Mgr	x																						
Compliance	x																						
Probate	x																						
Fam Ct	x										x												
St Ct	x																						
Ds Aty	x										x												
Law Lb	x																						
Finance	x			x	x		x															x	x
H R	x																						
Revenue	x			x																			
Cy Aty	x																						
BOE	x	x									x												
Tx Asr	x	x									x												
Tx Coll	x																						
Treas	x																						
Pers Bd																			x				
Workforce	x								x														
C Devp	x							x		x													
IT	x										x												
Gen Svs	x										x	x											
Registrar	x																						
Coop Ext	x																						
Dev Svs	x										x												
Sheriff	x										x												
Yth Det	x																						
Coroner	x										x												
EMA																	x						
Security	x										x												
Roads						x							x										
Fleet Mgt	x										x										x		
Env Svs																x	x						
Health Care			x																				
Sr Svs	x																						

Basis of Accounting

Basis of accounting refers to “when revenues and expenditures are recognized in the accounts and reported in the financial statements.”

Modified Accrual Basis

Revenues are recognized in the accounting period in which they become measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property, gross receipts, and sales taxes are considered “measurable” when in the hands of the intermediary collecting agent and are recognized as revenue at that time. Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues are recorded as revenues when received. Investment earnings are recorded when earned since they are measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due. The following governmental fund types at Jefferson County are accounted for using the modified accrual basis of accounting:

General Fund
Special Revenue Funds
Debt Service Fund

Accrual Basis

Revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized in the period incurred, if measurable. The following proprietary and fiduciary fund types at Jefferson County are accounted for using the accrual basis of accounting:

Enterprise Funds
Trust and Agency Funds

Basis of Budgeting

The budgets of governmental fund types (general fund, special revenue funds, debt service fund) are prepared on a modified accrual basis. Briefly, this means that obligations of the County (for example, outstanding purchase orders) are budgeted as expenditures, but revenues are recognized only when they become measurable and available. The budgets of proprietary fund types (enterprise funds, internal service funds) and fiduciary fund types (trust and agency funds) are prepared on a full accrual basis. This means that expenditures are recognized when a commitment is made, and revenues are recognized when they are obligated to the County (service has been provided). Encumbrances are rolled to the next year if goods and services are not received at the end of the fiscal year.

The County prepares its Comprehensive Annual Financial Report based on “generally accepted accounting principles” (GAAP). This conforms to the way the County prepares its budget except for the treatment of capital outlay and depreciation expense. Depreciation expense is recorded on a GAAP basis only and is not budgeted. Within the proprietary fund types, capital outlay is recorded as an asset on a GAAP basis but is expended on a budget basis.

The County provides audited financial statements on an annual basis for its Fiscal Years starting on October 1 and ending on September 30 of each year. The County has produced audited financial statements prepared by Warren Averett Kimbrough & Marino, Certified Public Accountants, for Fiscal Years 2007 - 2020. The Fiscal Year 2021 audited financial statements were prepared by the County’s new auditor, Mauldin & Jenkins. The audited financial statements contain comparisons of revenues and expenditures on a GAAP basis to budget basis.

Mechanical Controls of Budgeting

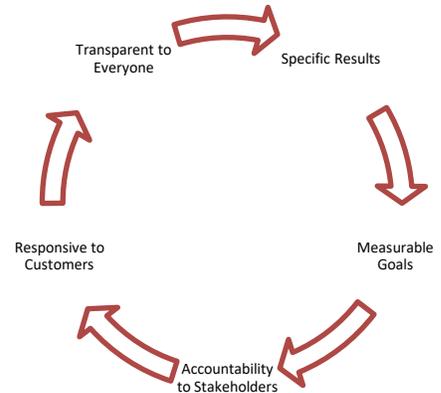
The Budget Management Office utilizes Munis and Kronos to accomplish the purposes of budgetary authorization and control.

(1) The Finance Department is licensed to operate Munis’s accounting and financial software package that has budget controls as key components. The budget office creates and publishes a master listing of revenue and expenditure objects.

(2) The County utilizes the Kronos software package that is shared by the Budget Management Office (position control and salary forecasting of 4 jurisdictions), Payroll Services (employee payrolls of 4 jurisdictions) and Human Resources (personnel administration and benefit administration of 4 jurisdictions). The forecast of personnel services, merit increases, and fringe benefits are passed from this software to the Munis software mentioned above.

Budget Policies and Procedures

For Fiscal Year 2009, the Jefferson County Commission adopted a new budgeting policy known as SMART budgeting. SMART stands for Specific Results; Measurable Goals; Accountability to Stakeholders; Responsive to Customers and Transparent to everyone.



1. PURPOSES. The purposes of this Administrative Order are:

a. To provide an orderly and effective process for carrying out the budgetary responsibilities of the Jefferson County Commission. This process shall be known as SMART Budgeting.

b. To establish accountability among public officials and public agencies within Jefferson County for participation in SMART Budgeting.

c. To describe the procedures to be followed by participants in SMART Budgeting.

2. REPEAL OF ADMINISTRATIVE ORDER 91-3. Administrative Order 91-3 of the Jefferson County Commission is hereby repealed.

3. LEGAL DUTY AND AUTHORITY OF THE COMMISSION TO ADOPT AND ENFORCE A BALANCED BUDGET, AND TO REQUIRE PARTICIPATION BY CERTAIN PUBLIC OFFICIALS; BUDGETARY POLICIES OF THE COMMISSION. Sections 11-8-3, 11-8-9, and 11-8-10 of the Code of Alabama give the Jefferson County Commission the duty and authority to adopt and enforce an annual balanced budget and require the participation of certain public officials in the development and administration of that budget. The legal duty and authority conveyed by the Code of Alabama, and the resulting policies of the Jefferson County Commission, are as follows:

a. Section 11-8-3, Code of Alabama, requires adoption of an annual balanced budget for the County.

The Code states:

“(a) It shall be the duty of the county commission, at some meeting in September of each calendar year, but not later than October 1, to prepare and adopt a budget for the fiscal year beginning on October 1 of the current calendar year which shall include all of the following:

- (1) An estimate of the anticipated revenue of the county for all public funds under its supervision and control including all unexpended balances as provided in Section 11-8-6.
- (2) An estimate of expenditures for county operations.
- (3) Appropriations for the respective amounts that are to be used for each of such purposes.

“(b) The appropriations made in the budget shall not exceed the estimated total revenue of the county available for appropriations.”

b. It is the policy of the Jefferson County Commission to adopt annually in August or September a balanced budget that includes an itemized estimate of revenues available for appropriation, as well as itemized appropriations that authorize and limit expenditures for the various purposes of county government.

c. Sections 11-8-3, 11-8-9, and 11-8-10 of the Code of Alabama require enforcement of the adopted budget through the following methods:

(1) “No obligation incurred by any county official or office over and above the amount or amounts approved and appropriated by the county commission shall be an obligation of the county unless the obligation is approved by an affirmative vote of a majority of the members of the county commission.” (11-8-3)

(2) “The budget may be amended during the fiscal year as determined necessary by affirmative vote of a majority of the members of the county commission. No amendment may authorize an expenditure which exceeds anticipated revenue of the county except as otherwise specifically authorized by general law.” (11-8-3)

(3) “No warrant shall be issued or check drawn on the county treasury or county depository by any person except as authorized by the chair of the county commission or such other officer as may be designated by such county commission, unless otherwise provided by law, and officers who are authorized to pay claims which have not been first approved by the county commission shall issue orders for warrants or checks pursuant to procedures established by the county commission.” (11-8-9)

(4) “No warrant or order for the payment of money shall be issued under authority of the county commission until funds are available for its payment upon presentation to the treasurer or depository pursuant to procedures established by the county commission.” (11-8-10)

d. It is the policy of the Jefferson County Commission to enforce its balanced budget by controlling obligations, budget amendments, and the issuance of warrants or checks as authorized by the Code of Alabama, through the SMART Budgeting procedures described in this Administrative Order.

e. Section 11-8-3, Code of Alabama, requires any public official who receives public funds from the County, or has discretionary authority to issue orders for payment of funds out of the County treasury or depository, to participate in the budget process. The Code states:

“Any public official who receives public funds, including any official entitled to ex officio fees, or who issues any kind of order payable out of the county treasury without approval of such county commission shall furnish to the county commission in writing an estimate of the revenue and of the anticipated expenditures the official will be called upon to make during the next fiscal year....”

“The judge of probate, tax officials, sheriff, county treasurer, and any other county official or employee named by the county commission shall prepare and submit to the county commission an itemized estimate of the amount the official or employee believes to be necessary for personnel, office supplies, and other expenditures during the following fiscal year. Any official entitled to ex officio fees shall include in his or her estimate the estimated amount of any ex officio fees the official will receive during the following fiscal year.”

f. Pursuant to the participation mandate in Section 11-8-3 of the Code of Alabama, it is the policy of the Jefferson County Commission that the public officials listed in paragraph 4.c, below, shall

participate in the SMART Budgeting procedures described in this Order, and that the itemized estimates required by the Code of Alabama shall be submitted on SMART Budgeting forms specified by the Budget Management Office.

g. Section 11-8-3, Code of Alabama, gives the County Commission power to approve a budget which includes the expenditures it deems proper, based on information developed in the budget process. The Code states:

“Based upon the estimated revenue and expenditures ..., together with any other financial information available to the county commission regarding the anticipated revenue and expenditures for the next fiscal year, the county commission shall approve a budget which includes the expenditures it deems proper for the next fiscal year.”

h. It is the policy of the Jefferson County Commission to develop and approve a balanced budget that contains expenditure items justified by plans for improving the efficiency and quality of services delivered to the people of Jefferson County. Further, it is the policy of the Jefferson County Commission to review performance periodically during the year and to consider both finances and performance before approving proposed Budget Amendments.

4. SMART BUDGETING PROCEDURES.

a. Purpose. The purpose of the SMART Budgeting process is to provide a framework for the development and administration of an annual balanced budget for Jefferson County that meets the requirements and utilizes the authority of Sections 11-8-3, 11-8-9, and 11-8-10 of the Code of Alabama.

b. Definitions. The following definitions apply to the key terms used in SMART Budgeting. The terms are listed according to the flow of the process, rather than in alphabetical order.

(1) Budget: The annual document approved by the County Commission to estimate revenues and authorize expenditures for the operation of county government. The Budget consists of a number of Revenue Items and a number of Expenditure Items, plus a Performance Plan for each Expenditure Item.

(2) Revenue Item: An estimate of the amount of money available from a Revenue Source for the fiscal year covered in the Budget.

(3) Revenue Source: Revenue Items are grouped in the Budget under three types of Revenue Sources:

(a) County General Fund: Revenue Items including the taxes, fees, and other sources of income to the County General Fund.

(b) County Earmarked Funds: Revenue Items including the taxes, fees, and other sources of income to County special revenue funds that are earmarked for specific purposes such as the operation of Board of Equalization and the sewer system.

(c) Ex Officio Funds: Revenue Items consisting of funds collected by or on behalf of public officials for their use in administering the duties of office, and either placed on deposit with the Jefferson County Treasurer or accounted-for in audits conducted by the State Examiner of Public Accounts. Ex Officio Funds are included in the Budget only for the purpose of recognizing the availability of outside funding for the activities of officials who receive funding through the County Budget. The Budget does not include Ex Officio Funds that exist solely for fiduciary or trust purposes, such as inmates' personal funds on deposit with the Sheriff and property taxes collected by the Tax Collector for distribution to the various units of government within the County.

(4) Expenditure Item: An authorization to expend specific amounts of money for a specific purpose. Expenditure Items are grouped in the Budget according to the departments or other organizational entities authorized to expend the money contained within the specific Items that are grouped together.

(a) Purpose. Each Expenditure Item will contain a brief statement that expresses the purpose of the expenditure authorization, beginning with the word "To." For example, the Sheriff receives an appropriation "To provide jail services for Jefferson County." The purpose statement and the dollar amounts that specify the spending authorization together constitute the Expenditure Item.

(b) Amounts. Each Expenditure Item will contain a summary of the Revenue Sources from which spending is financed, showing the amounts expected to be available from the County General Fund, County Earmarked Funds, and Ex Officio Funds, as well as a total amount from all three sources. The County General Fund amount is a limit that cannot be exceeded without specific approval by the County Commission. The County Earmarked Funds amount is an estimate of the amount available for the Expenditure Item. Unless the County Commission provides to the contrary, spending from County Earmarked Funds is limited to the amount that actually becomes available during the budget year, which may be more than, or less than, the amount estimated in the Budget. The Ex Officio Funds amount is an estimate of the outside funds available for the Expenditure Item; these funds are not subject to the control of the County Commission. The sum of these three amounts provides an appropriation total that is a measure of the total resources available to carry out the purpose for which the Expenditure Item is included in the Budget.

(5) Departmental Budget: An itemized list of the Expenditure Items assigned to a particular department or organizational entity included in the Budget, with departmental totals and a Source of Funds statement. Beneath the itemized list of Expenditure Items for the department, the Budget will contain an itemization of Revenue Sources that includes the amount of spending expected to come from the County General Fund, each County Earmarked Fund source, and each Ex Officio Fund source.

(6) Budget Amendment: Any change, following the adoption of the Budget by the County Commission, in the Amount of an Expenditure Item from the County General Fund or County Earmarked Funds, whether by increase, decrease, or transfer from one Expenditure Item to another. Every Budget Amendment must be approved by the County Commission in order to be effective.

The Budget Process

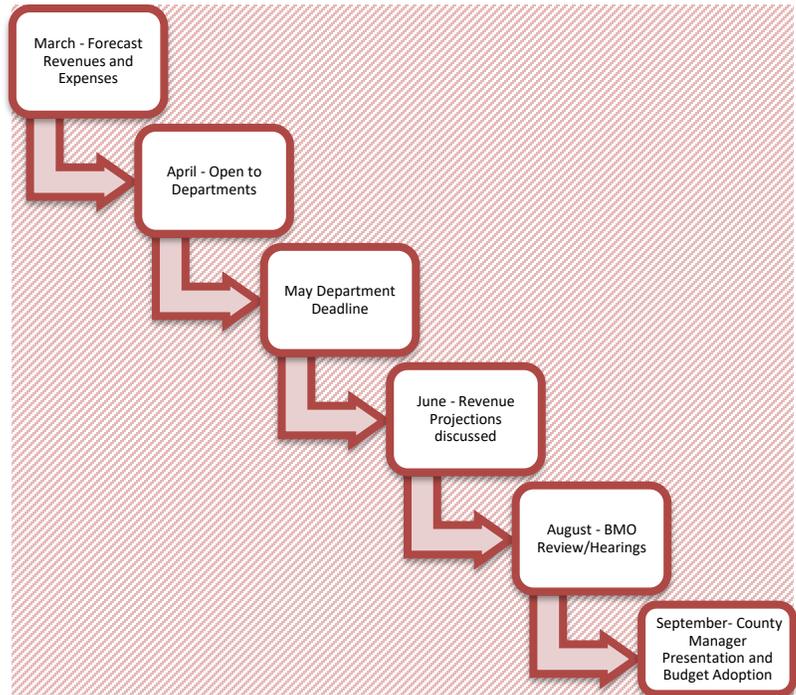
Jefferson County operates on a fiscal year which begins October 1 of each year and ends on September 30. The following procedures have been established and followed for the budgeting data reflected in the budget document.

In March, the Budget Management Office forecasts long-range revenues and expenditures and begins a mid-year analysis of revenues and expenditures for all funds.

In April, the County’s financial system, Munis, is opened for department to begin budget entry/requests. The Mid Year Review is presented to Commissioners.

In May, General Fund departments revenue projections are due, and departmental budget requests are due in the Budget Management Office.

In June, revenue budget projections are discussed, and draft summary of budget requests are presented to the Commission.



In June through August, the Budget Management Office completes a comprehensive review of budget requests, which includes extensive financial analysis and numerous meetings with the departments to resolve any problems and to clarify areas of concern. Recommended budgets are prepared by the Budget Management Office and are submitted to the CFO and County Manager.

In August, Budget Hearings are scheduled and open to the public. In an effort to provide easy accessibility to the public, the hearings are also virtual meetings. The media is invited to attend.

In September, the CFO and County Manager review the budget requests and the County Manager presents the budget to the County Commissioners during a public committee meeting.

In September, the Jefferson County Commissioners formally adopt the recommended budget during a public Commission meeting. The adopted budget consists of an estimate of revenues, authorized appropriations, and approved staffing levels for each department.

Significant Financial Policies

Jefferson County has an important responsibility to its citizens to carefully account for public funds, to wisely manage these funds, and to plan the adequate funding of services the public considers necessary. The County has taken great steps to ensure that necessary government services are fully funded and provided to the community. The following policies establish guidelines for the County’s fiscal stability. The scope of the policies spans general budget, revenue, debt, investment, reserve, financial reporting, transfer, asset inventory and long-range strategic policies.

These policies are utilized to demonstrate Jefferson County’s commitment to a strong fiscal operation, to full disclosure of its financial position and its conformity with Generally Accepted Accounting Principles (GAAP). Jefferson County’s financial policies also help to focus discussion and improve decision making by providing clear, agreed upon parameters for decision makers. They also facilitate informed participation of other stakeholders in the budget process. The County’s General Budget Policies listed below were included in developing the FY23 budget and this budget complies with relevant policies.

General Budget Policies

The County Commission will promulgate its administrative policies and procedures that enhance fiscal responsibility. The Budget Office is to be proactive; both to suggest possible policies and to suggest formalizing existing patterns of Commission decisions that have policy potential. The formal annual operating budget document will be of the caliber that clearly demonstrates County adherence to nationally accepted standards for exhibiting fiscal responsibility.

Changes in total appropriations will be approved through official action of the County Commission. Even where grants or departments generate new offsetting revenues, both the revenue and expenditure budget changes must be officially approved. While distinctly different, all agreements and contracts with or without dollar impact must be approved by the Commission to permit assessment of potential appropriation impacts.

A budgetary control system is maintained to ensure compliance with the approved budget. The Commission relies on four types of controls: (a) The mechanical controls of the financial accounting software, which limit purchasing commitments beyond approved dollar amounts in the budget; (b) The



restriction that all items costing over \$15,000 must be approved by the Commission; (c) The procedural and financial checks performed by the budget staff; and (d) The day-to-day oversight of major issues within each department assigned to a specific member of the County Management team for monitoring.

The annual operating budget will be described as “balanced” when the current year budgeted revenues are at least equal to the combined current year budgeted expenditures and any current funds budgeted to build the Debt Service Fund for future debt retirement. Such a balanced budget will include transfers between funds and indirect cost charges among funds. In some years, the balanced budget may

involve transfers to the capital improvement funds. The County will always maintain a balanced budget. Occasionally, appropriations may exceed estimated revenues for a particular fund, but fund balance reserves will be available as a resource to maintain the financial viability of each fund.

Department heads will be accountable for expenditures exceeding the approved budgets. The department head has the discretion to utilize budgetary amounts between operating accounts, with the exception of salary accounts and equipment accounts, where such changes require Commission approval.

Monthly financial reports comparing actual revenues and expenditures to budgeted amounts will be prepared and analyzed. The budget analysts are assigned to review the monthly statuses of revenues and expenditures.

Multi-year financial forecasting of revenues and expenditures will be prepared and updated annually to project the impact on resources. BMO prepares a five-year Financial Plan, included in this document, to build a summary understanding of revenues, appropriations, and fund balance into one illustration. At the mid-year review and the annual budget hearings, the Commission begins its deliberations with reviews of materials which show the revenues, appropriations, and transfers by fund.

The County will maintain a capital improvement plan in accordance with the capital improvement program budget. The capital plan will be updated annually to identify the estimated costs and funding sources for each capital project. The operating impact of such approved projects will be integrated within operating budgets. In most years, the capital requirements are investigated as the operating budgets are developed.

Annual appropriations in all funds will be limited to the sum of available unencumbered cash balance and revenues estimated to be received during the current year. In virtually every year, the formal appropriations are restricted to the anticipated revenues. Reliance of operating budgets on anticipated annual revenues permits better shifting of cash balances to deal with capital project programs.

Enterprise Funds (currently the Sanitary Operations Fund) will be expected to derive the majority of their revenues from charges and user fees and should strive to become self-supporting entities. The Sanitary Operations Fund is fully self-supporting.

The County will provide adequate maintenance and orderly replacement of equipment on a systematic basis. Adequate maintenance is provided by maintenance contracts, where appropriate, and by in-house services for vehicles, computers, and communication equipment. As opposed to some jurisdictions, the County does not have a dedicated account for replacement vehicles and equipment. The Commission has adopted the policy of replacing vehicles after 7 years or 135,000 miles, unless special maintenance problems previously emerge.

Revenue Policies

The County will develop multi-year revenue projections and update the projections at least semi-annually. The budget staff has developed a new reference guide. Revenue projections are based on three years of actual revenue collections and any law changes that could potentially effect revenue collections.

The County will maintain a diversified and stable revenue system to absorb temporary fluctuations in any one revenue source. The County utilizes approximately 144 revenue accounts across all the funds. Of course, most of them are minor in the big picture, but each object is carefully projected for the final budget adoption. In some years, a source is not budgeted where the fluctuations are quite severe. All sources are conservatively adopted.

Used in Budget Development

At the annual budget hearings, each department is asked to provide information on its revenue generated, the last date amounts were adjusted, and the anticipated impact of amount changes.

Sources of revenue will be monitored regularly to determine that amounts are adequate and that revenue sources are maximized.

The County will maintain an aggressive policy toward collection of tax revenues in order to minimize uncollected taxes. The

Tax Collector’s collection rate for property taxes has been at 100 percent for the past three years and is certainly in line with an aggressive posture.

The County will establish user charges and fees at a level commensurate to cost of services. With the Sanitary Operations Fund, this policy is fully followed. With other funds, the Commission must balance the practical advantages and disadvantages which result from changes in user rates.

The County will pool existing cash to obtain the best rates of interest. To this end, the General Fund receives the interest income during the daily operations in an account for pooled interest, which then is allocated to the appropriate contributing funds.

In the event the County receives one-time revenues or windfalls, these dollars will be deposited into its fund balance, with the resources to be preserved or used in such a manner that no future operating budget will be dependent upon such unusual revenues.

The County will pursue federal, state, and private grants to enhance funding of services designed to benefit the citizenry of the County. In FY2022 the County received over \$10 million in grants, and for FY2023 the County is hoping to increase grant receipts by actively pursuing new grant applications.

The Commission will exercise caution before accepting new grant opportunities where the grant source will be significantly reduced after two or three years. By such policy, the Commission does not contradict the value of the proposed grant, but the Commission considers it critical that primary governmental mandates are not placed in jeopardy by the requirements of well-meaning projects.

Pension and Retirement Funding Policies

All annual required contributions for current pension liabilities shall be funded on an annual basis as approved by the Commission.

The County also provides certain other pension post-employment benefits (OPEB) for qualified retired employees. The County recognizes that deferred funding of these benefits creates uncertainty for employees and places a burden on future residents. Therefore, the County’s goal is to maintain and

manage a nonfiduciary OPEB Fund that will be funded periodically with such allocations as are approved by the Commission until the balance of the OPEB Fund is equal to its OPEB liability as calculated pursuant to Governmental Accounting Standards Board’s Statement 45.

The county allocates funds to OPEB after the completion of the audit and according to revenue availability.

Economic Development Policies

The County should promote programs to retain existing businesses and to attract new businesses which add to the County’s economic base. The Jefferson County Economic Development Fund has been established to budget expenditures for this purpose.

Public benefits include a benefit that materially enhances the financial position of the County by increasing the employment base or assessed valuation, a contribution to the basic infrastructure of the County that is greater than that which would be required by the development alone or a benefit that increases access to other public services.

Economic incentives may include the formation or improvement of redevelopment districts, reimbursement, deferral of certain fees and charges, use of discount lease rates.

The fiscal impact will be evaluated and presented to the Commission who will make the final decision.

Funding for economic development incentives must be identified before approval is given.

Capital Projects Fund Policies

Capital projects will be funded out of any available one-time non-reoccurring revenue source, or any other source, that the County Commission deems appropriate.

An inventory and assessment of the condition of all County facilities, rolling stock, and equipment or

Used in Budget Development

A five-year Capital Improvement program (CIP) encompassing all County facilities, all rolling stock, all equipment, capital assets, and capital projects expected to cost \$15,000 or more shall be prepared and updated annually by the County Manager’s administration. Projects included in the CIP shall have complete information on the need for the project, description and scope of work, total cost estimates, future operating, and maintenance costs and how the project will be funded.

other capital assets with an initial value of \$15,000 or more shall be prepared and updated annually by the County Manager’s administration. This information should be used to plan for the ongoing financial commitments required to maximize the public’s benefits.

The County will maintain its physical assets at a level adequate to protect the County’s capital investment and to minimize future operating maintenance and replacement costs. The County

recognizes that deferred maintenance increases future capital costs, thus placing a burden on future residents. Therefore, the budget will provide for adequate maintenance and the orderly replacement of capital equipment from current revenues when possible.

The County will determine the least costly funding method for its capital projects and will obtain grants, contributions and low-cost state or federal loans whenever possible.

The County will establish capital equipment reserves to provide for funding of vehicles and equipment. The County will also establish major repairs and replacement reserves to provide for funding of major repairs and replacements.

The County will utilize pay as you go funding for capital improvement expenditures considered recurring, operating or maintenance in nature. The County may also utilize pay as you go funding for capital improvements when current revenues and adequate fund balances are available.

The County will consider the use of debt financing for capital projects under the following circumstances: When the project's useful life will exceed the terms of the financing. When resources are deemed sufficient and reliable to service the long-term debt. When market conditions present favorable interest rates for County financing. When the issuance of debt will not adversely affect the County's credit rating and coverage ratios.

Reserves Policies

Fiscal stability is an important factor for all counties. Sound financial management includes the practice and discipline of maintaining adequate cash reserve funds for known and unknown contingencies. The establishment of prudent financial reserve policies are important to ensure the long-term financial health of the County. The County will maintain sufficient contingency and cash reserves in each fund for the ability to:

Mitigate short-term volatility in revenues and provide protection against revenue estimates not meeting projected levels.

Mitigate short-term economic downturns (2 years or less) and revenue disruptions caused by legal challenges and/or legislative challenges to various revenue sources.

Absorb unanticipated operating needs that arise during the fiscal year but were not anticipated during the budgeting process.

Sustain County services in the event of an unexpected disaster.

Meet operating cash flow requirements before the collection of property taxes, grant proceeds, and other operating revenues and to mitigate deficiencies caused by the timing of cash inflows and outflows.

Absorb unexpected claim or litigation settlements.

Purchase vehicle and equipment without the need to finance such purchases.

Obtain a favorable credit rating.

Meet requirements for debt reserves.

The County will use reserves on a one time or temporary basis for purposes described above. In the event that reserve funds decrease to levels below the levels established by this policy, the County will develop a plan to restore reserves to the required levels.

Reserve levels will be adjusted annually in accordance with this policy. Reserve levels will be set at the end of each fiscal year in conjunction with the preparation of the County annual financial statements.

Dedicated Funds Policies

The County’s goal will be to maintain General Fund undesignated cash reserves of at least 16% of the annual General Fund budgeted expenses. The FY23 budget complies with this policy.

The County will maintain self-insurance fund reserves at their actuarially determined levels. Currently this reserve is quite adequate, especially as newer Human Resources initiatives reduce County losses.

Used in Budget Development	
<p>Multi-year projections of equipment and fleet replacement needs will be established and updated annually. A sufficient reserve will be maintained to allow for adequate replacement of equipment and fleet.</p>	<p>Budget Stabilization Resources – The County shall establish a fund balance designation in the General Fund for working capital purposes. The purposes of working capital is to eliminate cash flow issues, cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and</p>

to eliminate any short-term borrowing for cash flow purposes. This designation shall accumulate and be maintained at an amount, which represents the equivalent of approximately four months of operating and debt expenditures, including transfers to other funds (i.e. approximately 35% of budgeted General Fund expenditures.)

Capital Fund – The County shall attempt to maintain Capital Fund undesignated cash reserves based on one-year annual depreciation for projects with an average life of five years or longer and a cost of \$250,000 or greater.

Capital Equipment Reserves – The County shall attempt to maintain a reserve fund of one-year annual depreciation for vehicles and equipment.

Unemployment Liability – The County will attempt to maintain cash reserves in its unemployment liability fund adequate to cover its prorated accrued liability for unemployment claims.

Debt Service Cash Fund – The County will maintain undesignated cash reserves equal to one year’s worth of payments on its outstanding General Obligation.

Compensated Absence Cash Reserve – The County recognizes that deferred funding of compensated absences (holiday, vacation, overtime etc.) creates uncertainty for employees and places a burden on future residents. The County will attempt to maintain and manage a nonfiduciary compensated absences cash reserve that will be funded annually with 5% of any General Fund surplus (the excess of General

Fund revenues over expenditures) at the end of each fiscal year until the balance of this reserve is equal to its compensated absences liability.

In every other operating fund, the County will attempt to maintain undesignated cash reserves of at least 16% (or 2 months) of the annual budgeted expenses of the fund.

Uncertainty Cash Reserve for Financial and Economic Uncertainty – The County will maintain a reserve for uncertainty in order to provide for severe economic downturns or major unforeseen events (as determined by Commission action) where a significant portion of revenues supporting critical basic operations are projected to decline by more than 2 years or permanently and such decline cannot be absorbed by the department or fund. The Cash reserve will provide temporary support to minimize the impacts on citizens who rely on these critical operations. This reserve will also be maintained to restore the County’s credit rating. The County shall strive to accumulate a balance in this reserve equal to at least 30% of the annual General Fund budgeted expenditures.

Annual funding will be as follows: 75% of any General Fund surplus at the end of each fiscal year until the balance is at least 25% of the annual General Fund expenditures. 25% of any General Fund surplus at the end of each fiscal year until the balance is at least 30% of the annual General Fund budgeted expenditures. Additional allocations approved by the Commission.

Catastrophic Event – The County will establish a Catastrophic Event Fund to provide emergency assistance should an event either natural or man-made result in extraordinary levels of damage or disruption severely affecting Jefferson County citizens.

Investment Policies

The County will analyze its financial cash position and investment performance on a regular basis. The Investment Policy requires that the cash position and investment portfolio performance be monitored and evaluated to reach goals of (1) diversification, (2) liquidity, and (3) safety of principal for the Primary Liquidity Portfolio and Total Return Portfolio.

Cash-flow analysis will be conducted on a regular basis to ensure maximum cash availability. The Investment Policy does not specify the length of a regular basis for County staff, but certain requirements on external managers have monthly and quarterly actions. These external actions often require County staff response.

Investment strategies that minimize risk and maximize return will be followed. The formal Investment Policy specifies that eleven specific investment instruments (collateralized mortgage obligations, inverse floaters, interest only securities, principal only securities, Z-Tranche securities, futures, options, options on futures, marginal buying, leveraging, commodities) are prohibited and one instrument (forward trades) may be used only under limited conditions. Further, the mixture of assets is specified by security type.

Deposit of revenues will be made on a daily basis in order to maximize cash flow. The County manages all its resources under a concept of unity, first looking to its total cash flows, including those of short-term and long-term nature, both incoming and outgoing. Such unity permits the maximum rates of daily return. To this end, unified daily deposits permit the best return on assets.

The County will solicit proposals for service fees with banks for a specified period of time in order to minimize fees for each service rendered. While the County departments use a variety of financial institutions, the magnitude of the funds involved gives the County leverage enough to obtain the best rate arrangements for the services that are required.

Debt Policies

The County will maintain a Debt Service Requirement Schedule for long-term debt and update the schedule annually. The County maintains a separate Debt Service Fund in which it accumulates resources for payment of debts. The maintenance of a Debt Service Schedule requires that debt, which may seem out of sight in the future, is not out of mind for planning purposes. Provisions are being made to retire the debts on schedule.

The County will not incur long-term debt for payment of current operating expenses. Alabama law severely restricts the option of borrowing to pay current operating costs. Such a restriction makes good sense; annual operating costs are not increased further with the additional cost of interest.

Short-term debt issuance will be limited generally to those circumstances where it is reasonably clear that delayed permanent financing can be on much more favorable terms with a total savings to the County.

Long-term debt financing will be confined to major capital improvements that cannot be financed from current revenues. The underlying premise is that future citizens who receive the benefits of the capital programs are paying for the principal and interest required. In combination with the previous debt policy, both current and future citizens are paying their respective portions of governmental costs.

The repayment period for debt financing will not exceed the useful life of the capital improvement. The previously mentioned premise of having future citizens pay the costs of building projects for future use is only valid when those same citizens are not faced with continuing payments on obsolete or worn out infrastructure.

The County will strive to improve or at least preserve its credit rating.

The general obligation debt will not exceed five percent of the assessed valuation of taxable property. The Alabama Constitution imposes a constitutional debt limit on counties, and Jefferson County is within the limit, as discussed in detail in the Debt Service section.

Debt service requirements for general obligation debt will not exceed ten percent of total annual operating revenues.

The average maturity of general obligation bonds will be limited to twenty years or less. In the cases of general obligation debt and landfill warrants, all debt is less than twenty years in scope. In the case of the sewer warrants, the debt-financing period does not exceed the useful life of the assets. The sewer warrants are intentionally longer in scope because it allows lower annual sewer charges and because the

purpose of the construction is to build infrastructure of at least fifty years longevity. Recent changes in state law permit such debt to extend to forty years.

The County will maintain a policy of full disclosure on every bond prospectus.

Financial Reporting Policies

The County will maintain its financial records on a basis consistent with generally accepted accounting principles (GAAP). The County prepares its Annual Comprehensive Financial Report (ACFR) based on GAAP, and annual budgets are prepared in the same manner except for the treatment of depreciation expense. Depreciation is not shown in the budget; rather the full purchase prices of equipment and capital improvements are shown.

An audit will be performed by an independent certified public accountant on an annual basis and will include the expression of an opinion on the financial statements. The Finance Department has recently compiled an extensive checklist by which it can more quickly close a prior fiscal year. Since 2007, audits have been completed in a timely manner.

The County will prepare regular monthly and annual financial reports by fund in order to analyze financial activities and ensure fiscal responsibility. The Finance Department prepares monthly statements by fund for general review and some sub-fund statements for specific programs that require special accounting.

Transfer Policies

Special Revenue Funds (currently Mapping and Reappraisal Funds, Indigent Care Fund, Special Tax Fund, Road Fund, Bridge and Public Building Fund, and the Community and Workforce Development Funds) will be used explicitly for the purposes mandated by the funding source and may not be used to subsidize other funds. Transfers of any amount between funds, even where straightforward, require Commission action.

Used in Budget Development
<p>Where cash must be transferred between funds, the Commission will approve the action. Transfers are budgeted at the beginning of the fiscal year and occur near the end of the fiscal year when all changes and adjustments are known.</p>

Financial Planning Policies

The County has developed a formal strategic planning policy with specific objectives established for each budget year. The County is working toward establishing this type of policy in order to allocate resources to predetermined strategic goals and objectives.

Used in Budget Development

The County has developed a formal strategic planning policy with specific objectives established for each budget year.

Jefferson County does have a five-year operating budget forecast or financial plan which enables the County to project revenues and expenditures for future years.

Fund Accounting

The Jefferson County Commission uses fund accounting to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. A fund balance is the excess of fund assets over fund liabilities. Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.” Jefferson County utilizes six fund types encompassing twenty funds for reporting its financial position and the results of its operations. The fund types are:

Governmental Fund:

General Fund
Special Revenue Funds
Debt Service Funds
Capital

Proprietary Fund:

Enterprise Funds

Fiduciary Fund:

Trust and Agency Funds

Governmental Fund

General Fund

The General Fund accounts for the ordinary operations of the County which are financed from taxes and other general revenues.

The FY2023 General Fund Budget is \$263 million, an increase of \$26 million from the prior year adopted budget.

Revenues are projected to be \$206 million with projected transfers from the Special Sales Tax of \$83 million and 2.9 million from Bridge and Public Building as well as an estimated transfer out of 25 million. These transfers will result in a steady fund balance in the General Fund of \$226 million. The revenue budget for FY2023 includes an increase of \$15 million from the prior year adopted budget due to projected increases in Ad Valorem Taxes, Simplified Sellers Tax, and County Sales Tax.

Extra revenues were transferred to the General Fund and used to create the County’s reserve funds. In FY21, the Uncertainty, Catastrophic and Budget Stabilization Funds were funded with a transfer from the General Fund of 3M each. In FY23, plans are to continue funding these funds as well as OPEB. This includes the Jeff Co Economic Development Fund.

The Fund Balance is projected to increase by 4M.

<u>Sources of Funds</u>	FY2021	FY2022	FY2023
Taxes	124,827,459	122,823,949	130,829,881
Licenses	11,785,320	11,386,536	13,277,928
Intergovernmental	8,809,488	6,976,147	9,657,334
Charges for Svs	35,323,573	34,498,269	36,312,146
Miscellaneous Revenues	17,116,494	15,600,952	16,368,133
Total Sources	197,862,334	191,285,853	206,445,422
<u>Use of Funds</u>			
General Government	118,961,929	127,234,757	134,193,244
Public Safety	80,862,254	86,232,950	94,916,658
Highway and Roads	8,462,992	10,093,511	13,381,374
Health and Welfare	690,836	1,078,921	1,277,751
Non-Function	5,024,362	12,895,069	19,713,502
Total Uses	214,002,373	237,535,208	263,482,529
<u>Other Financing Sources</u>			
Operating Transfers In	74,997,922	71,738,978	85,854,352
Operating Transfers Out	(16,626,517)	(25,489,623)	(24,840,946)
Total Other Sources	58,371,405	46,249,355	61,013,406
Fund Bal. Inc/Dec.	42,231,366	0	3,976,299

Special Revenue Funds

Special Revenue Funds account for revenues from specific taxes or other earmarked sources which are designated to finance particular activities of the County. The related funds are Mapping and Reappraisal Funds (Board of Equalization and Tax Assessor Birmingham and Bessemer) Indigent Care and Cooper Green, Special Tax, Road, Bridge and Public Building, Community Development, Workforce, and Home.

The FY2023 budget is \$154,752,149. Revenues are projected at \$310,353,299. Transfers out to other funds are projected to be \$164,637,058.

The main revenues in this fund come from Indigent Care, Bridge and Public Building and Special Sales Tax. Indigent Care Funds are used for the Health Care Authority. Bridge and Public Building funds are used for Debt service payments, Roads, Capital Projects and the General Fund. The Special Sales Tax revenue is used to pay the Limited Obligation Debt payment, cover other legal obligations, supplement the General Fund, cover Jeff Co Economic Development, and capital projects. Any excess will be used to build reserves and continue funding contingency funds.

Fund Balance is projected to remain the same. It is important to note that excess sales tax revenue is used to either prefund or cover shortages. This revenue also has a 24-million-dollar distribution that is shown as an expense. The Commission’s goal is for excess revenue to be used to build up the reserve funds and OPEB as stated in the fiscal policy.

<u>Sources of Funds</u>	FY2021	FY2022	FY2023
Taxes	274,445,505	267,573,942	299,456,158
Licenses	2,649,339	2,575,103	3,101,165
Intergovernmental	15,621,170	9,909,967	7,514,976
Charges for Svs	269,701	227,550	261,000
Miscellaneous Revenues	1,758,796	0	20,000
Total Sources	294,744,511	280,286,562	310,353,299
<u>Use of Funds</u>			
General Government	24,609,260	24,081,617	23,057,596
Public Safety	0	0	0
Highway and Roads	31,112,011	33,269,142	37,356,700
Health and Welfare	61,091,721	62,137,282	70,237,853
Environmental	0	0	0
Non function	24,100,000	24,100,000	24,100,000
Debt Service	0	0	0
Total Uses	140,912,992	143,588,041	154,752,149
<u>Other Financing Sources</u>			
Operating Transfers In	8,837,727	7,085,474	9,035,908
Operating Transfers Out	(153,347,801)	(148,686,400)	(164,637,058)
Fund Bal Inc/Dec	9,352,245	(4,902,405)	0

Debt Service Fund

The Debt Service Fund accounts for resource accumulation and interest payments and principal on all general obligation debt. The Limited Obligation Fund accounts for debt related to the refinancing. The County is also beginning debt payments on the Alabama Transportation Infrastructure Bank Loan. Budgeted expenditures are \$53.8 million. A small amount of interest and fees are revenues generated from the Alabama Trust Fund.

<u>Sources of Funds</u>	FY2021	FY2022	FY2023
Taxes	0	0	0
Licenses	0	0	0
Intergovernmental	2,466,764	2,466,000	2,317,000
Charges for Svs	0	0	0
Miscellaneous Revenues	0	0	0
Total Sources	2,466,764	2,466,000	2,317,000
<u>Use of Funds</u>			
Debt Service	54,618,439	48,716,638	53,854,049
Total Uses	0	48,716,638	53,854,049
<u>Other Financing Sources</u>			
Operating Transfers In	52,846,047	48,716,638	51,537,049
Operating Transfers Out	0	0	0
Fund Bal Inc/Dec	694,372	0	0

Capital Funds

The capital funds account for accumulation of financial resources used in the improvement of major capital facilities, construction of roads and purchase of capital equipment. The county’s capital budget is \$82,251,663, an increase of around 30 million dollars from the previous year. The increase was due to a loan from the Alabama Transportation Infrastructure Bank for roads projects.

Funding for capital projects comes from any fund balance in these funds and transfers in from the bottom of the water fall and the Bridge and Public Building Fund. Fund Balance is projected to remain the same.

<u>Sources of Funds</u>	FY2021	FY2022	FY2023
Taxes	0	0	0
Licenses	0	0	0
Intergovernmental	2,224,391	3,300,000	39,200,968
Charges for Svs	0	0	0
Miscellaneous Revenues	0	0	0
Total Sources	2,224,391	3,300,000	39,200,968
<u>Use of Funds</u>			
Capital Projects	12,612,455	35,850,252	38,624,663
Roads Construction	17,510,816	16,550,681	43,627,000
Total Uses	30,123,271	52,400,933	82,251,663
<u>Other Financing Sources</u>			
Operating Transfers In	32,482,601	49,100,000	43,050,695
Operating Transfers Out			
Fund Bal Inc/Dec	4,583,721	0	0

Proprietary Fund Types

Enterprise Funds

Enterprise Funds account for the acquisition and operation of County facilities and services that are intended to be primarily self-supporting from user charges. Enterprise Funds consist of Landfill and Environmental Services

Even though the below shows a decrease of \$147M to fund balance, the actual expenses are projected to occur over time so that the full impact would not be experienced in FY23. Non-operating expenses, such as depreciation, not shown below.

<u>Sources of Funds</u>	FY2021	FY2022	FY2023
Taxes	7,567,226	7,196,000	7,547,750
Licenses	770,751	745,000	767,000
Intergovernmental	1,416	110,000	110,000
Charges for Svs	232,642,084	230,785,000	236,285,000
Miscellaneous Revenues	5,965,831	3,417,000	3,417,000
Total Sources	246,947,308	242,253,000	248,126,750
<u>Use of Funds</u>			
General Government	0	0	0
Public Safety	0	0	0
Highway and Roads	0	0	0
Health and Welfare	0	0	0
Environmental	129,122,982	307,426,353	307,514,880
Debt Service	70,501,422	78,803,714	80,489,714
Non function	952,248	2,638,750	8,035,750
Total Uses	200,576,652	388,868,817	396,040,344
Fund Bal Inc/Dec	46,370,656	(146,615,817)	(147,913,594)

Fiduciary Fund Types

Trust and Agency Funds

Trust and Agency Funds account for transactions related to assets held by the County in a trustee capacity or as an agent for other governmental organizations. The Emergency Management Agency and Personnel Board make up these funds. In previous years, a transfer in was made to cover the County’s portion of the Personnel Boards costs; however, this year, it is being budgeted as an expense in the General Fund. EMA differences are based on grant timing. Fund balances are projected to decrease slightly.

<u>Sources of Funds</u>	FY2021	FY2022	FY2023
Taxes	0	0	0
Licenses	0	0	0
Intergovernmental	9,250,975	10,776,499	11,009,804
Charges for Svs	993,646	880,046	892,654
Miscellaneous Revenues	346,986	0	0
Total Sources	10,591,607	11,656,545	11,902,458
<u>Use of Funds</u>			
General Government	9,331,658	10,275,907	10,569,672
Public Safety	1,503,219	1,365,067	1,382,291
Highway and Roads	0	0	0
Health and Welfare	0	0	0
Environmental	0	0	0
Non function	0	0	0
Total Uses	10,834,877	11,640,974	11,951,963
<u>Other Financing Sources</u>			
Operating Transfers In	243,270	0	0
Operating Transfers Out	0	0	0
Total Other Sources	243,270	0	0
Fund Bal Inc/Dec	0	15,571	(49,505)

Fund Balance Summary

General Fund

The General Fund reserve continues to remain steady due to the refinancing of the one cent sales tax. This refinancing has provided a steady fund source for the General Fund and has allowed the County to build its reserves and its fund balance. The Fund balance should remain steady at \$226M.

FY22 Actual estimates are used to project the fund balances. Beginning in FY22, the budgeted transfers projected during the budget process were keyed in advance as the county is preparing monthly financial statements and want to project comprehensive fund balances. Additional transfers will be made at the conclusion of the audit to close out the year.

General Fund	FY23 Budget
Beginning Balance	226,415,856
Revenues	206,445,422
Expenditures	(263,482,529)
Transfer In	85,854,352
Transfer Out	(24,840,946)
Ending Balance	230,392,155

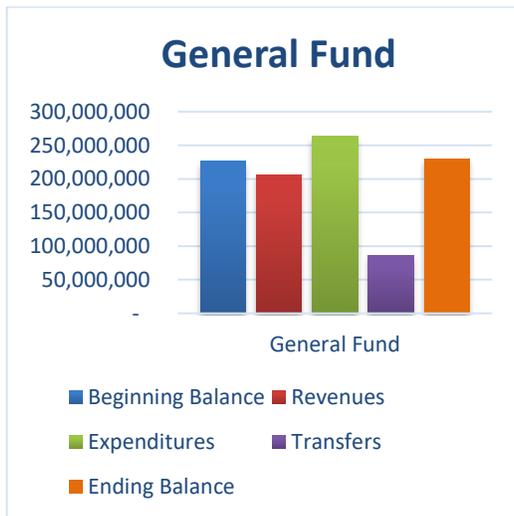


Figure 7 Comparison of General Fund revenues, expenses, transfers, and fund balances.

Special Revenue

The Indigent Care Fund is projected to stay the same.

Special Revenue from the Bridge and Public Building Fund and Special Sales Tax are transferred to the Debt Service Fund, Capital, Roads, and the General Fund. The Special Sales Tax ended FY22 with a projected 12.9M in fund balance; however, this amount will be transferred out at the conclusion of the audit and possibly used to clear any negative fund balances and/or fund the County’s reserves. The same is true for the 3.1M fund balance in Bridge and Public Building.

Community and Workforce funds are based on grant awards. Timing of the grant awards effects the small fund balance changes.

The Roads Fund exceeds its revenue by almost \$9 million. Excess Bridge and Public Building revenue will be used to fund Roads allowing them to break even at year end.

Mapping and Reappraisal Funds are funded by Ad Valorem tax collections. Timing of the receipt of the ad valorem taxes effects the fund balance. After full reconciliation with the State Department of Revenue, the deficits are made whole.

The overall Special Revenue Fund Balance remains the same.

Indigent Care	FY23 Budget
Beginning Balance	28,670,933
Revenues	70,237,853
Expenditures	(70,237,853)
Ending Balance	28,670,933

Special Sales Tax	FY23 Budget
Beginning Balance	12,994,143
Revenues	133,457,390
Expenditures	(24,100,000)
Transfer Out	(109,357,390)
Ending Balance	12,994,143

Bridge Public Bldg	FY23 Budget
Beginning Balance	3,165,872
Revenues	55,279,668
Expenditures	0
Transfer Out	(55,279,668)
Ending Balance	3,165,872

Community Devp	FY23 Budget
Beginning Balance	116,386
Revenues	2,818,155
Expenditures	(2,818,155)
Ending Balance	(116,386)

Workforce	FY23 Budget
Beginning Balance	3,507,553
Revenues	3,322,823
Expenditures	(3,322,823)
Ending Balance	3,507,553

Home	FY23 Budget
Beginning Balance	5,245,772
Revenues	1,043,682
Expenditures	(1,043,682)
Ending Balance	5,245,772

Roads & Trans.	FY23 Budget
Beginning Balance	14,254,549
Revenues	28,320,792
Expenditures	(37,356,700)
Transfer In	9,035,908
Ending Balance	14,254,549

Bd of Equalization	FY23 Budget
Beginning Balance	751,294
Revenues	9,140,772
Expenditures	(9,140,772)
Ending Balance	751,294

Tax Assessor Bham	FY23 Budget
Beginning Balance	1,429,342
Revenues	4,549,546
Expenditures	(4,549,546)
Ending Balance	1,429,342

Tax Assessor Bess	FY23 Budget
Beginning Balance	293,340
Revenues	2,182,618
Expenditures	(2,182,618)
Ending Balance	293,340

Total Special	FY23 Budget
Beginning Balance	70,429,184
Revenues	310,353,299
Expenditures	(154,752,149)
Transfer	(155,601,150)
Ending Balance	70,429,184



Figure 8 Comparison of Special Revenues - revenues, expenses, and fund balances.

Debt Service

The Debt Service reserve is projected to remain the same. The Debt Service Funds accumulate resources for the payment of general long-term debt, principal, interest and other related costs.

Debt Service	FY23 Budget
Beginning Balance	29,291
Revenues	2,317,000
Expenditures	(27,451,011)
Transfer In	25,134,011
Ending Balance	29,291

Limited Obligation	FY23 Budget
Beginning Balance	10,259,088
Revenues	0
Expenditures	(26,403,038)
Transfer In	26,403,038
Ending Balance	10,259,088

Total Debt	FY23 Budget
Beginning Balance	10,288,379
Revenues	2,317,000
Expenditures	(53,854,049)
Transfer In	51,537,049
Ending Balance	10,288,379



Figure 9 Comparison of Debt Service revenues, expenses, transfers, and fund balances.

Enterprise

Enterprise reserves are projected to decrease by \$53 million. The projected decrease relates almost entirely to the Sanitary Operations Fund. This decrease is more than the typical 10% variance. The decrease is due to capital projects being initiated by Environmental Services. The department budgets the full amount up front. However, this amount is expected to be expensed over the upcoming years, so the fund balance would not decrease by the full \$142 million estimate.

Landfill	FY23 Budget
Beginning Balance	(3,714,664)
Revenues	1,512,000
Expenditures	(8,035,750)
Ending Balance	(10,238,414)

Environmental Svs	FY23 Budget
Beginning Balance	98,567,934
Revenues	246,614,750
Expenditures	(388,004,594)
Ending Balance	(42,821,910)

Total Enterprise	FY23 Budget
Beginning Balance	264,819,146
Revenues	248,126,750
Expenditures	(396,040,344)
Ending Balance	116,905,552)

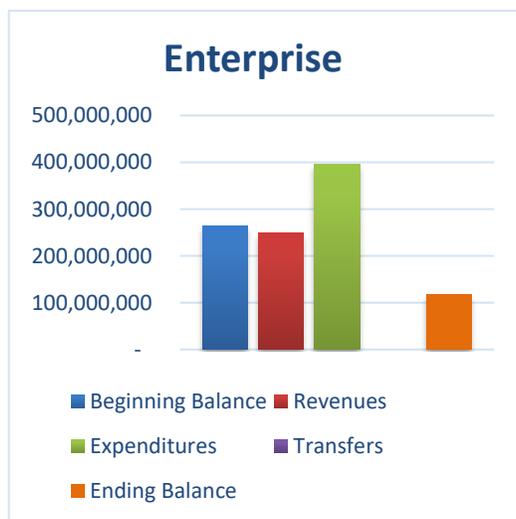


Figure 10 Comparison of Enterprise revenues, expenses, transfers, and fund balances.

Capital

Capital Funds are maintained by transfers from the Special Revenues. The County prefers to prefund its capital projects; however, when that is not possible, funds are transferred in at the beginning of the year to balance the fund.

Capital Projects	FY23 Budget
Beginning Balance	26,251,387
Revenues	0
Expenditures	(38,624,663)
Transfer In	38,624,663
Ending Balance	26,251,387

Road Construction	FY23 Budget
Beginning Balance	3,322,804
Revenues	39,200,968
Expenditures	(43,627,000)
Transfer In	4,426,032
Ending Balance	(3,322,804)

Total Capital	FY23 Budget
Beginning Balance	32,811,116
Revenues	39,200,968
Expenditures	(82,251,663)
Transfer In	43,050,695
Ending Balance	32,811,116

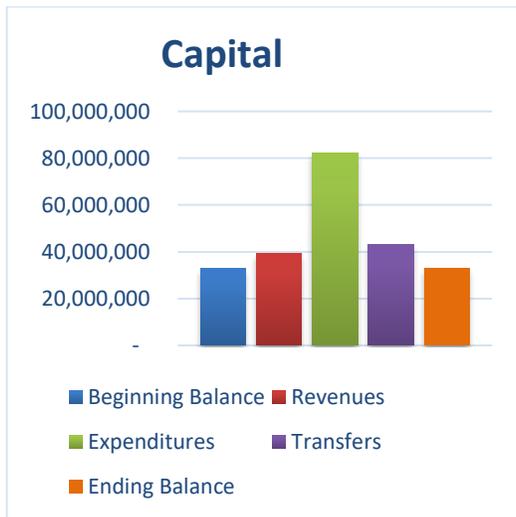


Figure 11 Comparison of Capital revenues, expenses, transfers, and fund balances.

Interfund Transfers

Throughout most of this book, the previous years and FY2023 operating revenues and expenditures are shown net of interfund transfers. Interfund transfers are shown as “Other Financing Sources and Uses” in order to provide more accurate comparisons of true revenues and true expenditures for each fund based upon its actual operations. If interfund transfers were included, summaries would tend to overstate revenue and expenditure amounts within each fund, and the reader would only become aware of that fact by reading at the detail level. Additionally, many interfund transfers fluctuate significantly on an annual basis, which tends to invalidate comparative totals. All FY2023 interfund transfers which are budgeted will occur within operating budget funds, but sometimes during the year, transfers may involve the capital funds as well.

In contrast, the preceding section of Fund Accounting presents the interfund transfers as a component of revenues and expenditures, providing the reader with summaries that make interfund transfers more obvious.

Budget Management calculates and budgets the interfund transfer amounts at the beginning of a fiscal year, obtaining Commission authorization to transfer cash between funds as the amounts are required. During the year, cash transfers are made as necessary to maintain an appropriate cash balance. The final cash transfers are made as the year closes and the final cash needs are known. Where the expenditure budget of a fund is not fully expended or greater revenues in the fund are received, the cash transfer needs are reduced.

The budgeted transfers between operating funds for Fiscal Year 2023 are as follows with 3.9M projected for the fund balance of the General Fund:

RESOLUTION

BE IT RESOLVED by the Jefferson County Commission that the County Manager is hereby authorizing the **Chief Financial Officer** to transfer among the various operating and capital funds the following amounts for Fiscal Year 2023 as required in the **FY23 Adopted Budget**.

From

	General Fund (1000)	53,864,473
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To

	Economic Development (2175)	10,000,000
	Fleet (5010)	8,233,726
	Public Service Fund (4030)	6,813,502
	Capital Improvement Fund (4010)	20,414,914
	Roads Construction Fund (4025)	4,426,032
		3,976,299

From

	Bridge and Public Building Fund (2150)	55,279,668
--	--	------------

To

	Debt Service (3000)	25,134,011
	Road Fund (2130)	9,035,908
	Public Service Fund (4030)	2,900,000
	Capital Improvement Fund (4010)	14,014,663
	Capital Improvement Fund (4010)	4,195,086
		0

From

	Special Sales Tax Fund (2170)	109,357,390
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To

	General Fund (1000)	82,954,352
	Debt Service (3600)	26,403,038
		0

Staffing and Personnel

The adopted FY 2023 Operating Budget includes funding for 2,918 positions: an increase of 16 positions from FY22. During the fiscal year, the Workforce Department was created by separating it from Community Development. After this occurred, employees were reassigned from Workforce due to grant funding issues into vacant positions within the County. This allowed 6 positions to be eliminated from Workforce.

For FY23, the County added one Legal Secretary, 2 Appraisal Analysts, and 33 part time Deputy Sheriffs. Also, the following changes were implemented.

Department	Position	Grade	Add	Delete	Amount
County Manager	Acct Asst II	16	1		52,629
County Manager Pool	Acct Asst II	16		-1	(52,629)
Tax Collector Bham	Acct Asst II	16	2		105,258
Tax Collector Bham	Admin Clerk	13		-2	(93,674)
					11,584
Information Technolog	Information Security Analyst	30	1		94,257
Information Technolog	System Analyst	28	1		86,433
Information Technolog	Computer Operator III	19		-1	(59,318)
Information Technolog	Computer Operator	17		-1	(54,757)
Information Technolog	Programmer Analyst	25		-1	(76,056)
					(9,441)
DA Bessemer	DA Investigator	24	1		72,911
DA Bessemer	Check Warrant Investigator	21		-1	(64,377)
					8,534
Board of Equalization	GIS Tech I	19	1		61,777
Board of Equalization	Admin Clerk	13		-1	(46,837)
					14,940
Roads	GIS Specialist	25	1		76,054
Roads	Skilled Laborer	12	3		135,264
Roads	Construction Supervisor	18	1		56,978
Roads	Construction Equipment Operator	17	1		54,757
Roads	Civil Engineer	25		-1	(76,054)
Roads	Laborer II			-2	(72,246)
Roads	Street Paving Spvr	17		-1	(65,382)
Roads	Traffic Maintenance Wkr	12		-1	(45,088)
Roads	Traffic Machine Operator	17		-1	(54,757)
					9,526

The Jefferson County Consent Decree regulated all hiring, promotion, discharge and other disciplinary measures at the County. A Joint Motion for Termination of the Consent Decree was granted December 21, 2021. However, the County was responsible for adhering to certain conditions of the joint motion until June 30, 2022.

Additionally, the County must continue to meet post consent decree requirements related to equity, inclusion and diversity. The Executive Team as well as the Human Resources Department have been working diligently to build the County as an employer of choice.

To that end, a Compliance Department was formed to make compliance as well as equity and inclusion a major area of commitment for Jefferson County. The department must have the appropriate foundation and structure to ensure accountability and oversight related to compliance with applicable administrative orders, policies, and regulations. The Compliance Department will ensure all county employees' complaints and concerns are heard, investigated, and resolved. The department will also work to create a compliance culture that values a diverse workforce and diversity of thought within the County leadership and employee body.

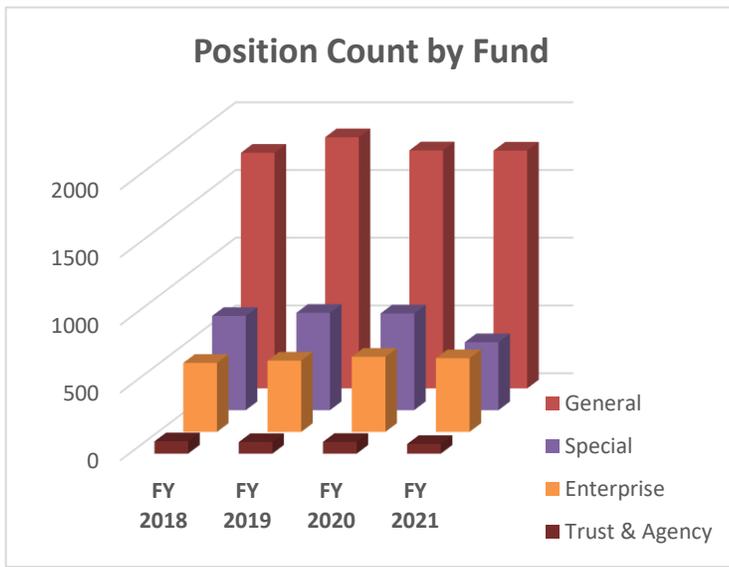


Figure 12 Position Count by fund over 4 years.

Recruiting a diverse workforce is a primary goal of the Human Resources department. The Human Resources Department works hard to ensure its recruitment efforts and activities are far reaching to include various areas of the county, state, and nation, to employ highly trained and competent talent. The Human Resources Department efforts include reaching out to 4-year colleges, 2-year colleges and high schools.

The County has recently suffered the loss of several key department heads. The Human Resources Department must work diligently to make sure they are able to recruit highly trained and qualified leadership throughout the County in order to meet the goal of providing an equitable, diverse, inclusive and talented workforce.

The County Commission has adopted teleworking as an official employee benefit of the County. Many departments have incorporated software to improve online accessibility to our citizens and to also enable increased teleworking opportunities to employees. Development Services and Information Technology have largely transitioned to complete teleworking capabilities, while other departments are offering more hybrid arrangements.

A primary area of concern is Wastewater Treatment Plant Operators (WWTP II) in Environmental Services Department. In order for persons to become WWTP II, they must be certified. This certification is extremely difficult to obtain and has resulted in a shortage of persons able to be hired. In an effort to solve this problem, the Human Resources Department implemented an apprenticeship program which is a basic skill tutoring program as well as an informal refresher/introductory group study course. This program is being offered to high school graduates as a potential entry level career path.

The Sheriff’s Office is facing a great number of potential retirements as employees reach their 30 years of service. As such, the Sheriff’s Office is increasing recruitment efforts at this time with an emphasis on diversity and inclusion.

As the nation struggles with a shortage of skilled workers, Jefferson County finds itself in a similar situation as its service departments such as General Services, Environmental Services and Roads struggle to attract and retain employees. Even though skilled trade positions may have competitive wages and lower educational barriers, younger workers are not entering the sector as they tend to look toward a four-year degree. This is concerning as workers retire and leave behind difficult to fill positions. Currently, Alabama is seeing a shortage of electricians and welders as well as others. This is a challenge Human Resources is working to solve as they begin an intern program which will recruit not only college students, but high school students as well with the hope that they will consider employment in these areas.



As new hires are hired, the County’s goal is to drive its mission of providing exceptional service through character and competence. In addition, the County Manager and Human Resources Department must continue to collaborate on ways of promoting the County as an employer of choice to attract and retain skilled talent. It is becoming clearer that generational differences in the workplace affect the recruitment process. Some talent may be less attracted to pension benefits and are more likely to leave a job that is not meeting their current needs. The County must remain competitive and attractive to young talent who are more technologically savvy and prefer flexible working models.

This year’s budget includes a 5 percent cost of living adjustment (COLA), 82 percent of employee and family health insurance, 100 percent for employee life insurance, 6 percent pension contribution and continuation of the sick leave retirement credit for employees with exceptional attendance records is provided. The Commission recently added Juneteenth as a County holiday which gives County employees 13 holidays and one variable day which can be used at the employees’ discretion.

Position Comparison by Fiscal Year

Departments	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Commission	20	20	20	20
County Manager	8	10	7	7
Probate Court	54	55	55	55
Family Court	80	80	80	80
State Courts	47	47	47	47
District Attorney	43	43	46	46
Law Library	4	4	4	4
Finance	52	54	53	53
Budget Management	0	0	0	0
Human Resources	55	59	49	49
HR-Receiver	0	0	0	0
Revenue	161	161	161	163
County Attorney	17	17	18	17
Equalization	70	70	71	67
Tax Assessor	69	69	69	69
Tax Collector	43	42	42	42
Treasurer	8	8	8	8
Compliance	0	0	10	10
Info Technology	51	54	55	54
General Services	198	138	144	142
Board of Registrars	10	10	10	10
Office Senior Svs.	4	4	4	4
Sheriff	722	719	719	750
Youth Detention	52	51	65	65
Coroner	20	20	21	22
Security	0	59	54	54
Development Service	42	43	56	56
Non Dept/Barber	5	5	5	5
Public Information	2	2	3	3
Roads and Trans	340	338	326	326
Fleet Mgmt	33	33	33	33
Cooper Green	219	0	0	0
Environmental Svs	554	544	554	551
Community Devp	38	41	40	34
Emergency Mgmt*	7	7	7	8
Pension*	0	0	0	0
Personnel Board*	70	64	66	64
Total	3,098	2,871	2,902	2,918

*indicates fiduciary funds

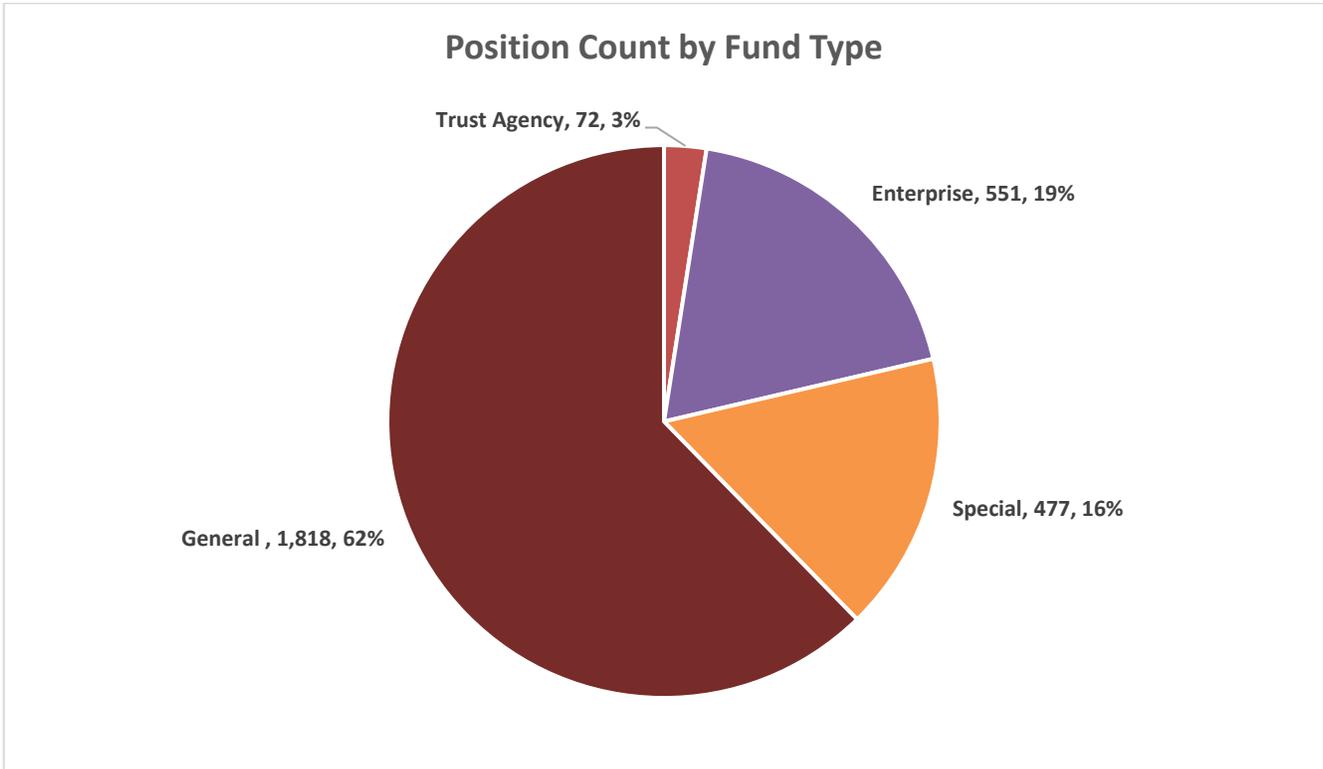


Figure 13 Position count by fund type current fiscal year.

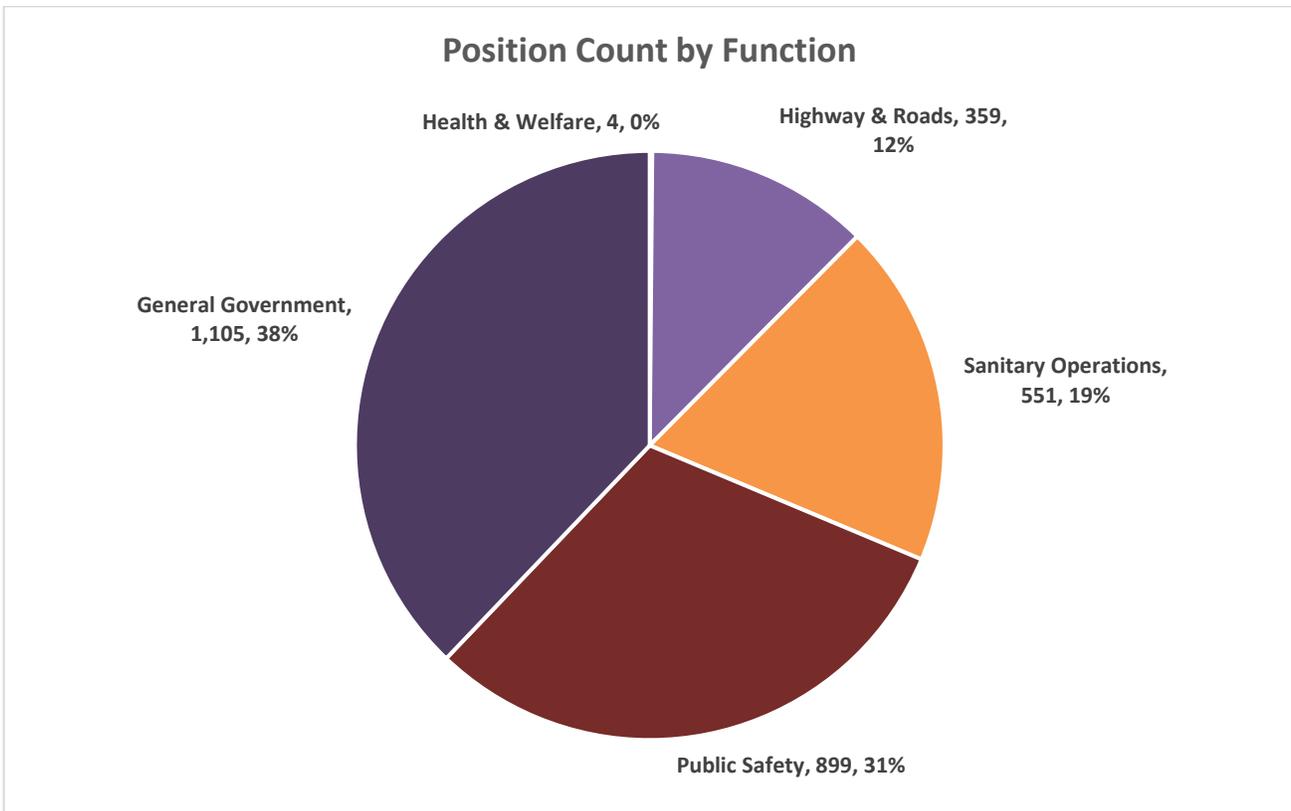


Figure 14 Position count by function for current fiscal year.

Salary Comparison by Fiscal Year

Departments	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Commission	1,798,523	1,833,962	2,002,215	2,245,670
County Manager	1,186,012	1,152,746	1,164,680	1,181,739
Probate Court	3,811,308	4,024,663	4,371,396	4,474,241
Family Court	6,306,723	6,531,156	6,626,705	7,012,760
State Courts	1,589,140	1,537,385	1,650,484	1,650,484
District Attorney	7,154,101	7,702,066	8,312,877	9,189,945
Law Library	144,559	55,409	181,097	185,632
Finance	4,645,276	4,558,791	4,856,847	5,234,206
PIO	178,237	231,385	304,577	353,099
Human Resources	5,508,468	4,971,849	5,168,712	5,638,299
HR-Receiver	0	0	0	0
Revenue	11,607,158	11,145,709	12,213,280	13,263,743
County Attorney	1,981,671	2,198,815	2,401,964	2,434,596
Equalization	5,078,458	5,260,361	6,137,940	6,221,643
Tax Assessor	4,696,078	4,712,663	5,418,832	5,731,709
Tax Collector	3,089,492	3,212,561	3,316,026	3,477,573
Treasurer	710,013	688,192	764,045	810,101
Compliance	0	330,605	1,238,654	1,328,675
Info Technology	5,829,642	6,062,623	6,619,469	6,728,409
General Services	12,303,243	9,790,619	10,939,834	11,514,224
Board of Registrars	950,536	1,001,968	944,069	951,156
Office Senior Svs.	234,165	272,640	326,041	364,511
Sheriff	33,579,188	52,721,609	57,724,444	63,385,603
Youth Detention	2,320,810	4,152,244	4,744,379	5,117,540
Coroner	1,969,103	2,052,720	2,100,092	2,354,084
Security	0	3,318,478	3,261,779	3,399,802
Development Service	3,400,643	4,969,664	5,322,473	5,728,648
Non Dept/Barber	0	5,844,812	103,280	103,280
Roads and Trans	18,340,717	19,051,234	23,062,243	24,039,763
Fleet Mgmt	2,669,028	2,606,442	2,913,585	3,076,948
Cooper Green	7,044,055	0	0	0
Environmental Svs	33,717,692	34,674,511	40,050,817	42,418,846
Community Devp	3,048,501	3,219,502	4,470,319	4,726,638
Emergency Mgmt*	315,971	631,067	788,756	808,691
Pension*	0	0	0	0
Personnel Board*	7,163,698	7,483,405	7,675,996	7,798,077
Total	192,372,209	218,001,856	237,177,907	252,950,335

*indicates fiduciary fund

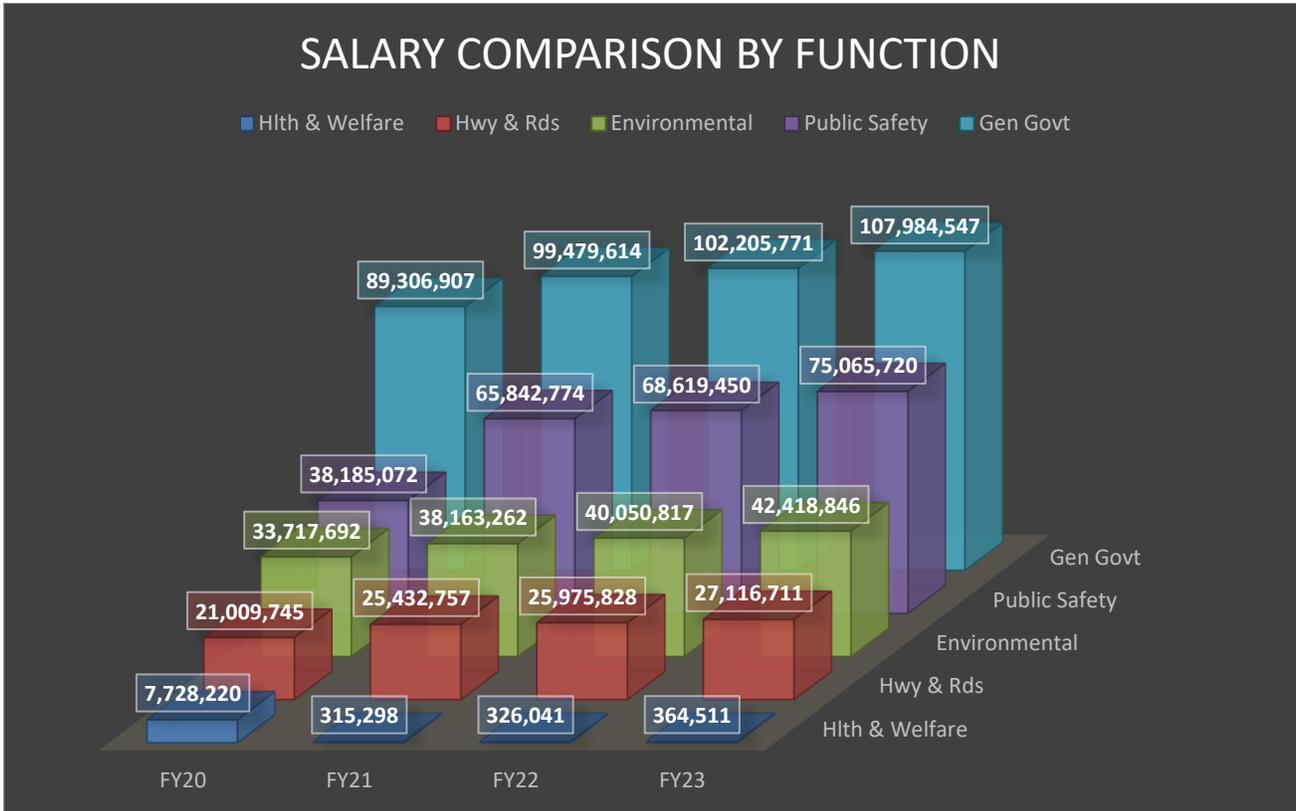


Figure 15 Salary comparison by function over four fiscal years.

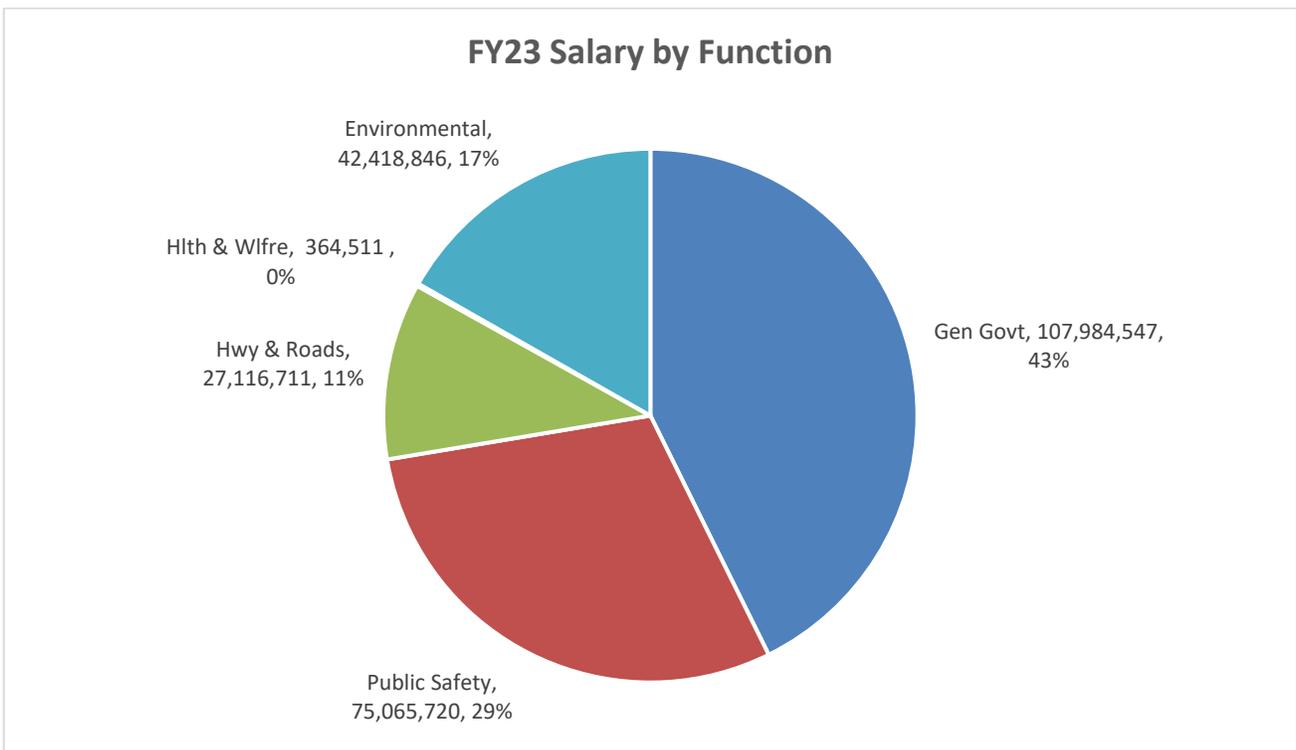


Figure 16 Salary comparison by function over current fiscal year.

Revenues

The Jefferson County Commission uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. This section of the budget document is intended to describe the major sources of revenue, to explain the underlying assumptions for revenue estimates and to identify revenue trends. A comparative analysis of major revenue sources is presented to the side.

Jefferson County maintains a conservative approach to revenue estimates in order to avoid the negative consequences that arise when anticipated revenue collections fail to materialize. The chart demonstrates the major revenue source trends over eight years of actual collections and two years of budget estimates. Most projections were developed by the Budget Management Office using data from County finance records, tax and fee collection departments, and three years of actual revenue collection history. Grant revenue estimates are provided by departments.

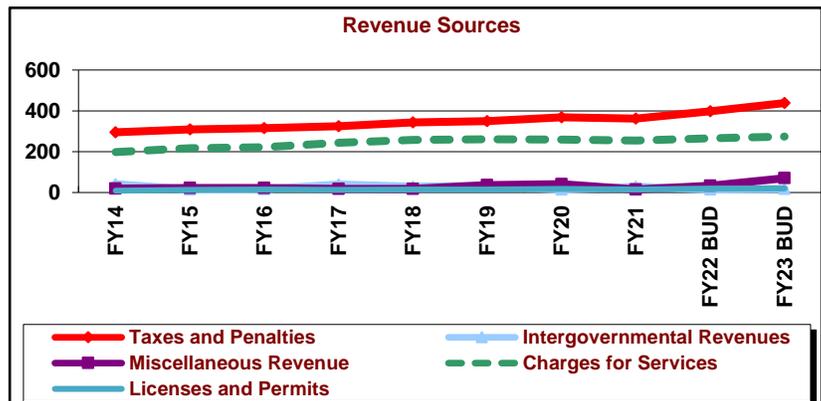


Figure 17 Jefferson County revenue source comparison over ten years.

Revenues are affected by a variety of sources such as population growth, unemployment, inflation, and increases or decreases in real disposable income to name a few.

As fuel prices continue to skyrocket, and inflation continues to grow, Jefferson County definitely had to take this into consideration in preparing its revenue forecast for the upcoming fiscal year. As with any surge in cost, there is always the expectation that consumers will have to pull back on their spending which will cause sales tax revenue to fall. Also, this year is an election year for governor and candidates are running who are advocating a temporary freeze of the new 10 cent sales tax which would affect the County's ability to fund its road projects. In spite of these areas of concern, The Budget Office is cautiously optimistic that the county's revenue projections will be relatively stable.

County leadership remains concerned about its lack of population growth over the past ten years as reflected in the recent census. This means that the County's revenue base is at a point of stability. Commissioners realize that in order for sales tax to grow, its population needs to grow. The County's General Fund is at its maximum expenditure capacity of 253 million, and the County has to continue working to make the county an attractive place to live and shop in order for growth to continue.



Small businesses have continued to thrive. Jefferson County was ranked third in the state as one of the best places to own a small business. The County brings in 24.4% in small business returns. This is one more example of the economic stability the County has shown during the pandemic.

The Budget Management Office typically uses trend analysis to forecast its revenues for upcoming years. The pandemic did make this analysis harder than usual as the County continues to rebound from the ramifications of Covid, shipping struggles and inflationary trends. Current trends as

well as future expectations were taken into consideration as the operating budget was prepared, and revenues were projected for upcoming years. Revenue forecasts for FY23 reflect a slight increase in property tax revenue, increases in the general sales tax, a significant increase in the Simplified Sellers Tax, which is an internet sales tax, and a major increase in special sales tax revenue.

Major Revenue Categories

Tax and Penalties

The largest single category of County revenue is that of taxes and penalties assessed for violations. Revenue is derived from such items as fuel tax, wine tax, tobacco tax, and mortgages to name a few. However, the lion’s share is derived from ad valorem taxes and county sales taxes, as explained below.

Ad Valorem Taxes (Property Taxes)

The levy and collection of ad valorem taxes in Alabama are subject to the provisions of the Alabama Constitution, which establishes the percentage of market value at which property can be assessed for taxation, limits the rates of county taxation that can be levied against property, and provides maximum value for the aggregate ad valorem taxes that can be levied by all taxing authorities on any property in any tax year. Ad valorem taxes in Alabama have been significantly affected in recent years by several judicial decisions and two constitutional amendments.

The amount of any specific ad valorem tax in Alabama is computed by multiplying the tax rate by the assessed value of the taxable property. The assessed value of taxable property is a specified percentage of its fair and reasonable market value or, in certain circumstances, its current use value. Ad valorem tax rates are generally stated in terms of mills (one-thousandth of a dollar) per dollar of assessed value.

All taxable property is divided into four classes and valued for taxation according to the assessment ratios shown:

Class I	All property owned by utilities and used in the business of such utilities	30%
Class II	All property not otherwise classified	20%
Class III	All agricultural, forest and single-family, owner-occupied residential property, and historic buildings and sites	10%
Class IV	Private passenger automobiles and pickup trucks owned and operated by an individual for personal or private use	15%

Amendment No. 373 of the Alabama Constitution, commonly referred to as the 1978 Tax Amendment, authorizes any county, municipality or other local taxing authority to decrease any ad valorem tax rate at any time, provided that such decrease will not jeopardize the payment of any bonded indebtedness secured by such tax. This amendment also provides that a county, municipality or other local taxing authority may at any time increase the rate at which any ad valorem tax is levied above the limit otherwise provided in the Alabama Constitution, but only if (i) the governing body of such county, municipality or other taxing authority holds a public hearing on the proposed increase before authorizing the increase; (ii) the Legislature adopts an act approving the increase; and (iii) a majority of the electors of such county, municipality or other taxing authority subsequently approve the increase in a special election. The County Commission has no present plans for increasing or decreasing any tax levied by the County. Taxpayers in Alabama have a strong distrust of government and remain opposed to increasing property

taxes. Almost all proposals to increase these taxes have been defeated in special elections. The citizens of Alabama believe the excesses of all government should be eliminated before they will agree to new taxes, and they have been willing to accept decreases in government services instead of increasing property taxes.

The following ad valorem taxes are presently being levied on property located within the County:

	Mills Rate
State of Alabama	6.5
General	5.6
Sewers	0.7
Public Buildings, Bridges and Roads	5.1
Schools	8.2
Rural Roads	2.1
County Schools Districts (outside Cities of Birmingham, Bessemer, Fairfield, Tarrant, Vestavia, Midfield, Homewood, Hoover and Mountain Brook)	13.9
Total Mills	42.1

In addition, most of the municipalities in the County levy ad valorem taxes within their corporate limits at rates which vary from 5 to 46.9 mills, producing aggregate tax rates in the County of 42.1 to 89.0 mills, depending on the location of the property.

Ad valorem taxes on taxable properties within the County, except motor vehicles and public utility and railroad properties are assessed by the County Tax Assessor and collected by the County Tax Collector. Ad valorem taxes on motor vehicles in the County are assessed and collected by the County Revenue Director, and ad valorem taxes on public utility and railroad properties are assessed by the State Department of Revenue and collected by the State and the County Tax Collector. Ad valorem taxes are due and payable on October 1 following the October 1 as of which they are assessed, and they become delinquent on and after the following December 31.

The Tax Collector for Jefferson County has consistently collected a very high percentage of ad valorem taxes. The collection rate is normally about 99.5%. Due to orders from the Alabama Department of Revenue, Jefferson County will be conducting annual revaluations of property. In the past, a steady revenue increase has occurred without requiring any increase in the tax rate.

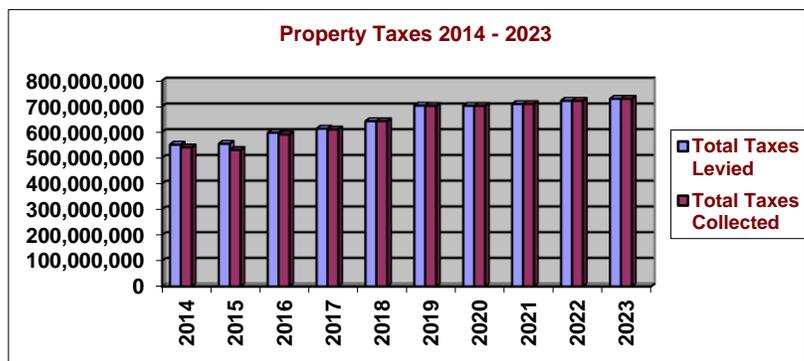


Figure 18 Total property tax levied and collected over ten years.

In FY23, property tax revenue is projected to increase slightly. Fortunately, property taxes are the most stable of all revenue sources. Jefferson County’s home sale trends have remained stable which are a consistent bright spot in our tax analysis. The County is in a very strong housing market and over time,

this may adjust, but it is not expected that the market will crash. Average home prices remain below national levels making investing in Jefferson County more affordable than other places. Further, Birmingham is considered one of the nation’s most livable cities because of its vibrant downtown, burgeoning loft community and world class culinary scene.

The next full revaluation of property will begin in 2023 and while this may not result in the major increases from four years ago, housing values are expected to still be increasing because of the housing market.

County Sales and Use Taxes

The County levies and collects sales and use taxes pursuant to the provisions of Act No. 405 enacted at the 1967 Regular Session of the Legislature of Alabama, as amended by Act No. 659 enacted at the 1973 Regular Session of the Legislature of Alabama. The sales and use taxes of the County are levied at one-quarter of the rate at which the State sales and use taxes are levied. The State sales (the Tax Act) and use taxes are currently levied at the rate of 4% of the gross sales or gross receipts, as the case may be, on all businesses subject to the tax, except that the rate with respect to certain machinery, motor vehicles and trailers is 1½%. The Tax Act provides that certain sales are exempt from both the State and County taxes. In the event the present State sales and use tax statutes are repealed, under the Tax Act, the sales and use taxes of the County will continue to be imposed as if such repeal had not occurred.

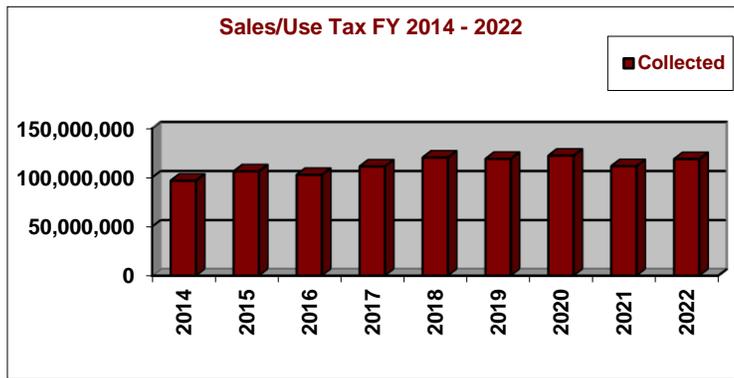


Figure 19 Sales and Use Tax collections over 9 years.

The sales tax is due and payable on or before the twentieth day of the month next succeeding the month during which the tax is accrued. The use tax is due and payable on or before the twentieth day of the month next succeeding the quarterly period during which the tax accrued. Both taxes are payable to the County Director of Revenue. Under the Tax Act, on or before the twentieth day of each month, the total proceeds of the sales and use taxes collected during the immediately preceding month for the following purposes and in the following order are distributed:

- (1) The first one-half share of the total tax proceeds is applied as follows:
 - a. an amount equal to 1½% of the total tax proceeds is paid into the General Fund of the County to pay the costs of administering and enforcing the Tax Act.
 - b. 9% of the first one-half share is paid directly to the Jefferson County Board of Health; and
 - c. the balance of such one-half share is paid into the Indigent Care Fund of the County.
- (2) The second one-half share of the total tax proceeds is applied as follows:

- a. \$100,000 is paid each month directly to the Birmingham-Jefferson Civic Center Authority.
- b. in the event that the total of the amounts paid to the Civic Center Authority during the month from the net proceeds of the tobacco tax levied by Act No. 524 enacted at the 1965 Regular Session of the Legislature of Alabama, and the lodging tax levied by Act No. 525 enacted at the 1965 Regular Session of the Legislature of Alabama aggregates less than \$100,000, an amount of the second one-half share equal to the difference between \$100,000 and the total amount so paid from the proceeds of such taxes is paid directly to the Civic Center Authority.
- c. 31% of the second one-half share is paid directly to the Jefferson County Board of Health.
- d. the remaining balance of the second one-half share is paid into the General Fund of the County.

Top Ten Sales and Use Taxpayers FY2020

- AT&T Supply I LLC*
- Belk Inc*
- Costco Wholesale Corporation*
- Home Depot USA Inc*
- Lowe's Home Centers LLC*
- Publix Alabama LLC*
- Sam's East LLC*
- Target Corporation*
- Wal-Mart Stores East LLC*
- Winn Dixie Montgomery LLC*

To greatly simplify the explanation, generally 34.5% of the sales and use taxes will go to the General Fund and 44.1% will be deposited in the Indigent Care Fund. Outside agencies receive the remainder. Listed to the left, are the top ten sales and use taxpayers which comprised 20.1% of the County's total collections.

Unfortunately, Jefferson County relies heavily on sales tax for a large portion of its revenue. This tax is very unstable as it relies on the economic status of the county. It is also a regressive tax with the higher tax

burden being placed on low-income families.

General Fund sales tax revenue is projected to increase by 9% in FY23. In spite of the continued risk of Covid 19, shoppers are returning to in person shopping which is causing this tax to return to its normal projected increases. According to a report commissioned by the Greater Birmingham Convention and Visitors Bureau, tourists spent an estimated 2.2B in Jefferson County in 2021 which was a 45% increase over the previous year. This revenue includes hotel revenue, money spent in restaurants and retail, ground transportation, and recreational events. Tourists' patterns continue to follow patterns of previous years, and this impact is expected to continue. The County primarily benefits from sales tax dollars.

Tourism helps bring business leaders to the area so they can see the County in a different light from our collective past and it can lead to companies choosing to locate in our area. This will help provide higher paying jobs to constituents as well as help municipalities with smaller tax bases to increase their revenue as well.

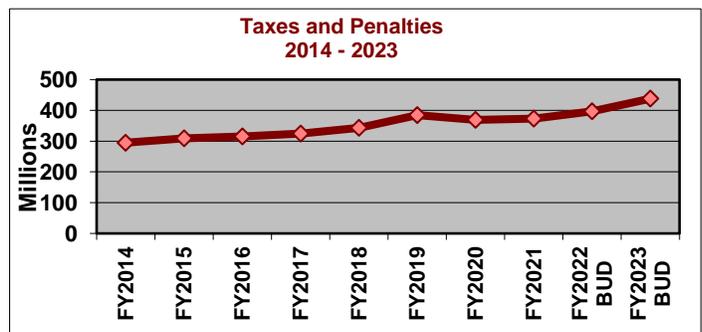
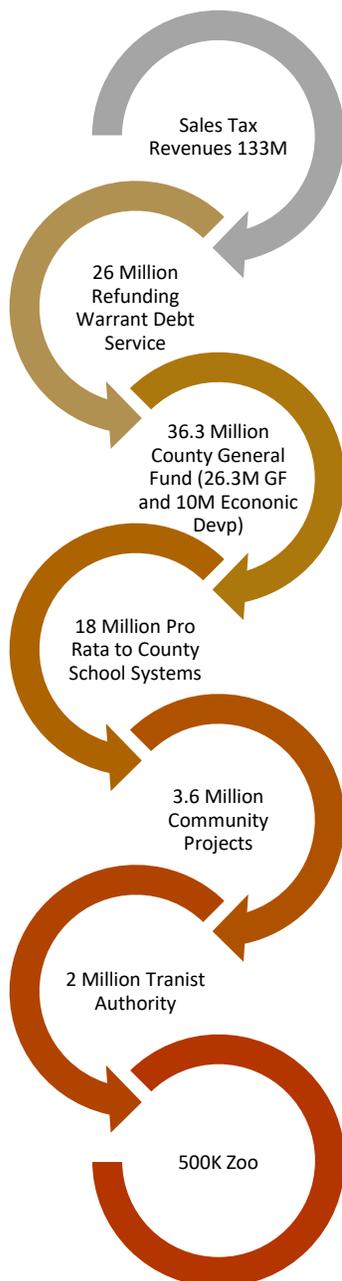


Figure 20 Total tax and penalty collected over 10 years.

Special Sales Tax

In 2015, the County and its legislative delegation proposed House Bill 573 which became law in May 2015 (the Sales Tax Act). The new Sales Tax became effective upon the full legal and economic defeasance of the Series 2004-A and Series 2005-A Limited Obligation School Warrants, replacing the prior education tax.

While the new Sales Tax allows funding for various purposes via the significant debt service coverage, the tax revenues are only pledged to the Series 2017 Warrants. The Act allows for no additional warrants to be issued, other than for refunding of the Series 2017 Warrants or other refundings.



Only upon accumulation of a full fiscal year of debt service in the Debt Service Fund held by the Trustee may the County then allow Sales Tax revenues to flow through the waterfall to other uses.

This tax is generating revenue of approximately \$130 million yearly. By state law, proceeds from this tax are to be used as follows:

- 26M Refunding Warrant Debt Service
- 36M County General Fund
- 18M School Systems
- 3M Community Projects
- 2M Transit Authority
- 500K Zoo

The payment to the schools, community projects, Transit and Zoo are known as waterfall distributions.

Any revenues remaining after subtracting the above expenses from the collected revenues is considered the bottom of the waterfall. In FY22, revenue collections rebounded considerably more than expected, and the County expects to receive 132 million, 13 million more than the budget estimate, a 9% increase. This will cause an increase in the amount available at the bottom of the waterfall. It is unknown at this time if this increase will fund capital projects or be used to build reserves. This revenue appears to have stabilized and the revenue for next year is expected to be about one percent more than the current revenue collection.

Simplified Sellers Tax

The Simplified Sellers Tax was signed into law in 2015. This tax is designed to allow an eligible seller to collect, report and remit this eight percent tax in lieu of the sales or use taxes otherwise due by or on behalf of Alabama customers who have purchased items that were shipped or otherwise delivered into Alabama. Proceeds from this tax were first realized in FY18 and already appear to be growing at a steady pace as more and more consumers shop online. This tax has provided a reprieve from the sales tax slump occurring in retail industry. In FY23, revenue from this tax is expected to increase by 10 percent over last year’s projection. Even though some increases can be attributed to more persons staying home due to the pandemic, this tax was already steadily growing. It appears that shoppers will continue to prefer online shopping and steady increases in this tax are expected.

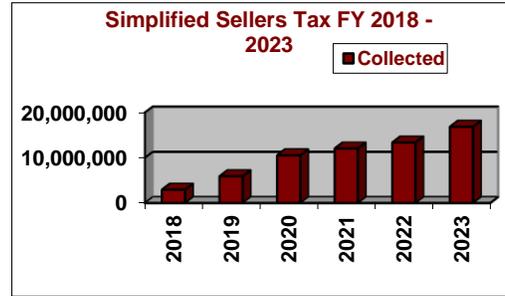


Figure 21 Simplified Sellers Tax collection over 5 years.

Gas Tax

An additional state gas tax was passed a few years ago. According to the plan, the gas tax would increase over three years, eventually reaching 10 cents. The plan calls for a 6 cent increase last year, 2 cents in 2021 and 2 cents in 2022. Each one cent increase is estimated to be worth \$32 million in new revenue; the full 10-cent would raise more than 300 million for the state.

The tax has the potential to generate increased revenue for the maintenance of Jefferson County’s roads and bridges. Current plans to are to divide the revenue between the state (66 percent), counties (25 percent) and cities (8 percent).

For FY2023, the County anticipates a slight increase in its gasoline taxes and has hopes that current high gas prices will not cause reductions in driving.

Licenses and Permits

A second category of revenues includes those which are required for individuals and companies to function within the County. While some receipts result from such needs as plumbing permits, business licenses, marriage certificates, ninety percent of the revenue in this category was previously derived from the Occupational Tax which brought in close to 70 million. The Occupational Tax was struck down by the state Supreme Court in 2011. Also, in 2011, a new Business License Fee was signed into law and produces between 7-9 million yearly.

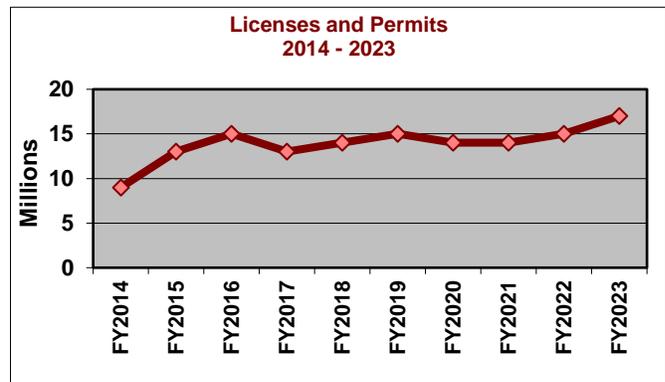


Figure 22 License and permits collected over 10 years.

The tax imposes a business license of 0.025 percent of gross receipts, a minimum tax of \$25, a maximum tax of \$15,000 and a \$25 issuance fee, and it gives deductions for professionals who pay State of Alabama license fees. Although the County has made great strides in changing its operations and in refinancing the School Warrants to provide additional revenue, the loss of the Occupational Tax is still being experienced.

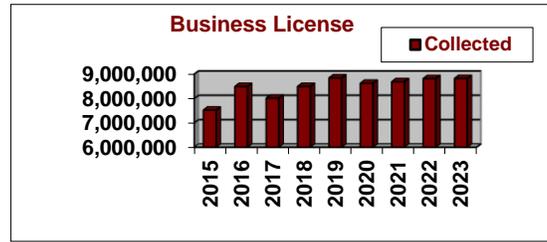


Figure 23 Business License fees collected over 8 years.

Revenue from this category is expected to increase slightly during this fiscal year.

Intergovernmental Revenues

Intergovernmental Revenues refers to revenues from other governments in the form of grants, entitlements or shared revenues. Community Development receives CDBG grants from the federal government to assist with housing projects and home ownership. Workforce Development receives federal grants to help with job training and placement for Jefferson County citizens. EMA receives federal grants to prepare for and respond to disasters.

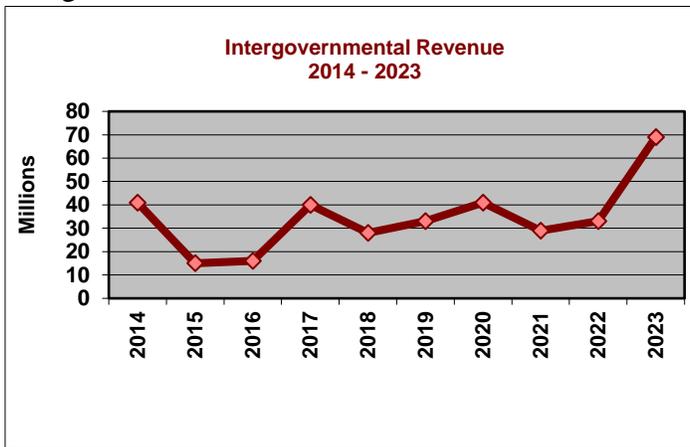


Figure 24 Intergovernmental revenues collected over 10 years.

Revenue in this category are higher due to the County receiving funds from the Alabama Transportation Infrastructure Bank for Roads projects. Fiduciary funds are included.

Charges for Services

Charges for Services refer to fees charged by Jefferson County for a wide variety of public services. The major sources which provide revenue to the General Fund are from commissions received by various departments such as Revenue and Tax Assessor. Commissions are authorized by state law and typically withheld from collections as payment for services performed.

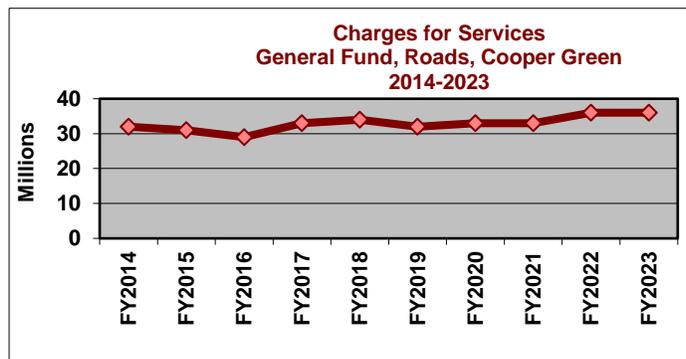


Figure 25 Charges for Services collected over 10 years.

Roads and Transportation charges for providing various services to municipalities, and other departments charge for services such as making copies of various records such as probate or property records.

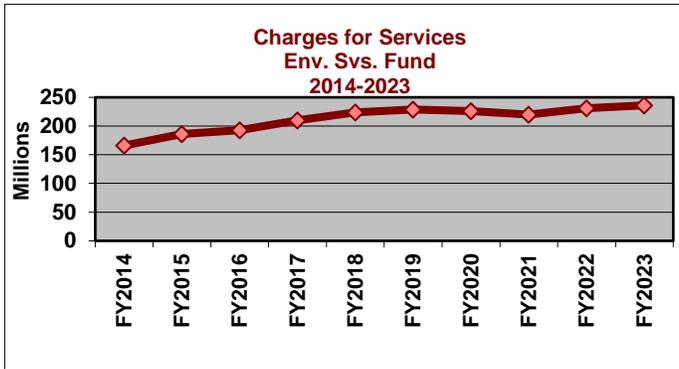


Figure 26 Charges for service fees for Environmental Services over 10 years.

Sewer Service charges encompass approximately 50% of all charges for services. In 1996, the County entered into a Consent Decree with the EPA to settle violations of the Clean Water Act. The Consent Decree required the County to eliminate all sewer overflows and bypasses. The County is still operating the sewer system under the Consent Decree, but five of the County’s nine basins have been released since the settlement.

Under the Consent Decree, the rates for wastewater treatment will continue to drive the revenue category higher over the next few years, providing revenues for the rapidly growing debt

service payments in the Sanitary Operations Fund. During FY2013, the Commission voted to restructure sewer rates and charges, a change that is expected to produce a 5.9% increase in Sewer Service revenues.

Miscellaneous Revenues

Miscellaneous Revenues refer to revenue items which are not included in the major revenue categories. The primary source for Jefferson County is interest income, which normally encompasses 83 to 98% of this category. The anticipated reduction in interest is reflective of the projected revenues in fund balances, which earn interest in pooled investments.

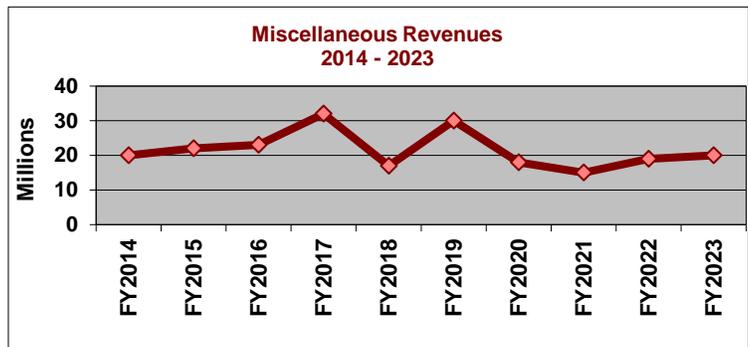


Figure 27 Miscellaneous Revenues collected over 10 year.

Miscellaneous revenue also consists of revenue received from legal and insurance settlements, sale of equipment and property, and direct and indirect governmental charges.

Total Revenues

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Taxes and Penalties				
General Property Tax	130,354,723	136,708,243	134,803,746	144,706,857
General Sales Tax	201,175,175	223,456,153	219,813,206	243,193,255
Miscellaneous Tax	37,529,304	46,675,794	42,976,939	49,933,677
Total	369,059,202	406,840,190	397,593,891	437,833,789

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Licenses and Permits				
Business/Other Lic.	14,343,989	15,205,410	14,706,639	17,146,093
Total	14,343,989	15,205,410	14,706,639	17,146,093

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental Revenue				
Intergovernmental	22,213,964	23,845,799	24,111,087	62,075,290
Fed, St., Local Grant	18,612,928	14,528,405	9,427,526	7,734,792
Total	40,826,892	38,374,204	33,538,613	69,810,082

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Charges for Services				
General Government	31,904,154	34,434,405	33,590,469	35,339,588
Public Safety	786,135	1,882,814	1,787,846	1,865,212
Environmental Svs.	226,477,667	232,642,084	230,785,000	236,285,000
Health/Pub Welfare	430,505	0	0	0
Roads & Trans	207,885	269,701	227,550	261,000
Total	259,806,346	269,229,004	266,390,865	273,750,800

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Miscellaneous Revenues				
Interest Earnings	1,257,568	3,882,602	1,957,748	3,404,685
Miscellaneous Items	30,293,312	21,305,505	17,060,204	16,400,448
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	31,550,880	25,188,107	19,017,952	19,805,133

Revenues Total	715,587,309	754,836,915	731,247,960	818,345,897
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General Fund

Transactions relating to resources obtained and used for delivery of those services traditionally provided by a county government, which are not accounted for in other funds, are accounted for in the General Fund. These services include, among other things, general government, health and public safety, and fleet services.

All of a government's activities should be reported in the general fund unless there is a compelling reason to report an activity in some other fund type.

The Commission primarily receives revenue from collections of property taxes, county sales taxes and revenues collected by the State of Alabama and transferred to the County Commission.

Within the General Fund, the Commission distinguish six sub funds: the Uncertainty Fund, Catastrophic Fund, Budget Stabilization Fund, the Economic Development Fund, the Public Service Fund and the Fleet Fund. The first three funds are reserve funds to account for resources to be used in the face of catastrophic events and/or economic downturns. The Economic Development Fund accounts for resources assigned to foster economic development opportunities. The Public Service Fund accounts for community Grants. The Fleet Fund is an internal service fund accounted for in the General Fund. This fund accounts for resources used for fuel and fleet operations.

Changes included in the General Fund:

This fund experienced a significant bump in its sales tax revenue as well as increasing online sales taxes. Ad valorem taxes were relatively stable. The County was able to increase some departments operating budgets, such as Human Resources, Revenue, Sheriff, Youth Detention and County Attorney to help them cover their increasing expenses. Approximately 34 (33 part time Deputies and 1 Legal Secretary) positions was added to this fund as well as various position changes. Salaries increased due to merit increases for employees, new hires coming into the County and a 5 percent COLA. The building insurance cost is increasing yearly which is a major impact on the General Fund. Fuel costs increased by around 3M.

The Fund Balance is expected increase by 4M with any excess applied toward the various stabilization funds.

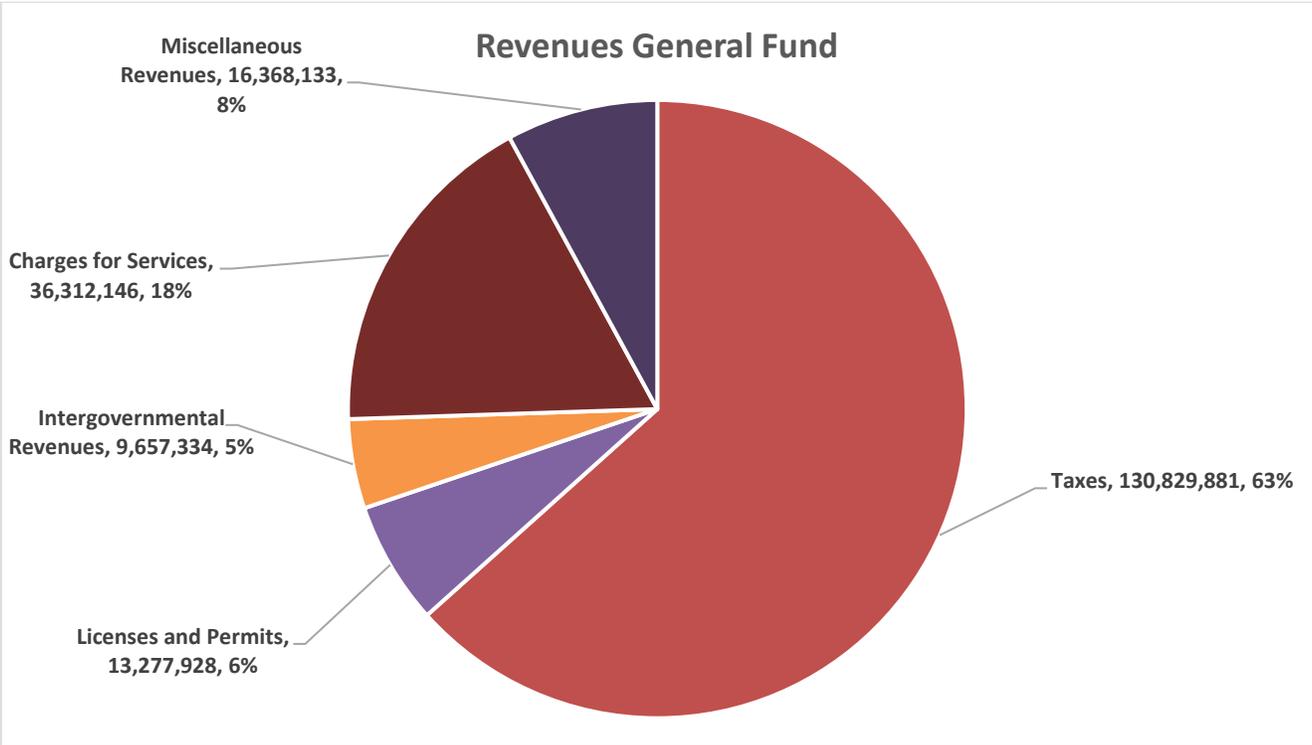


Figure 28 General Fund Revenues for upcoming budget year.

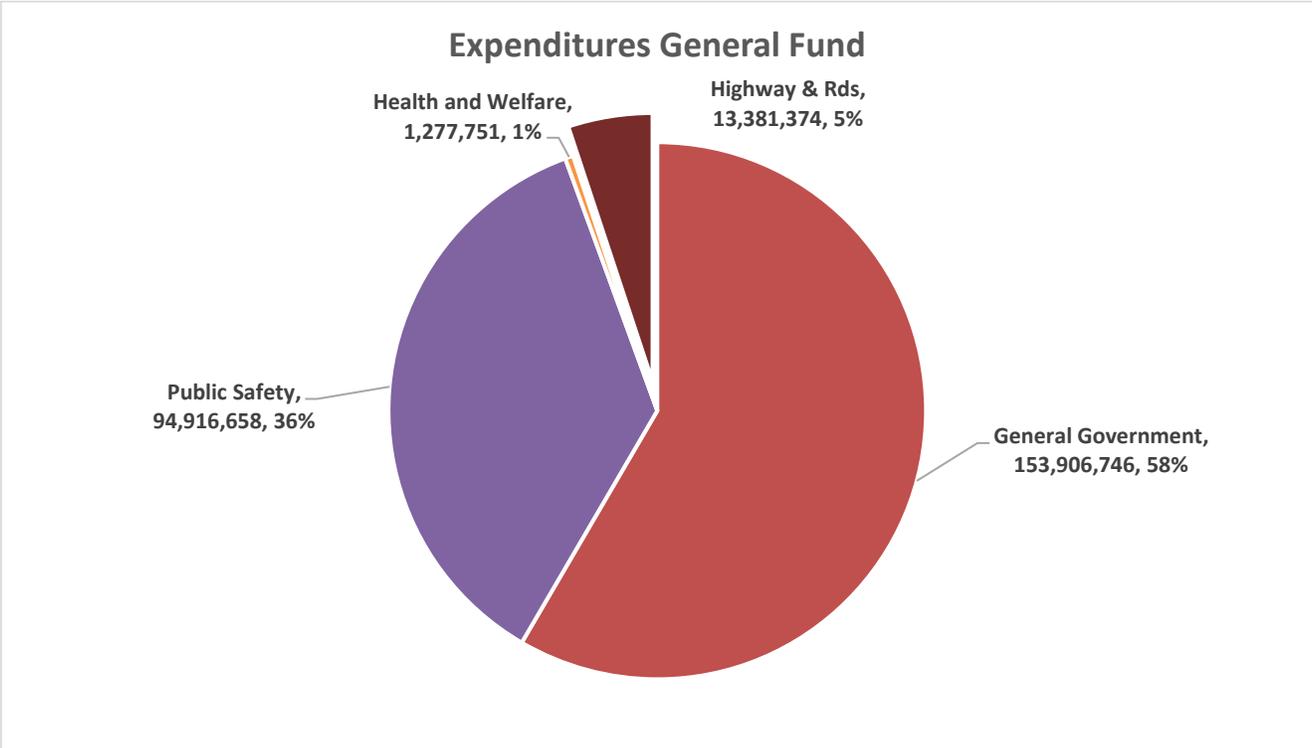


Figure 29 General Fund expenses for upcoming budget year.

General Fund Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	50,533,516	51,633,246	52,358,718	53,042,843
General Sales Tax	39,569,603	43,501,190	42,841,076	47,428,523
Miscellaneous Tax	23,740,228	29,693,023	27,630,155	30,358,515
Total	113,843,347	124,827,459	122,829,949	130,829,881

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	11,022,112	11,785,320	11,386,536	13,277,928
Total	11,022,112	11,785,320	11,386,536	13,277,928

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	8,939,354	8,809,488	6,976,147	9,657,334
Fed, St., Local Grant	0	0	0	0
Total	8,939,354	8,809,488	6,976,147	9,657,334

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	31,904,154	34,434,405	33,590,469	35,339,588
Public Safety	751,755	889,168	907,800	972,558
Environmental Svs.	0	0	0	0
Health/Pub Welfare	0	0	0	0
Total	32,655,909	35,323,573	34,498,269	36,312,146

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	723,755	216,382	451,748	1,884,685
Miscellaneous Items	13,903,226	16,900,112	15,143,204	14,483,448
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	14,626,981	17,116,494	15,594,952	16,368,133

General Fund Total	181,087,703	197,862,334	191,285,853	206,445,422
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General Fund Expenditures

Departments	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Commission	1,967,719	2,361,064	2,572,215	2,984,631
County Manager	1,213,263	1,237,972	1,274,480	1,546,403
Probate Court	5,616,134	5,851,884	7,375,873	7,303,718
Family Court	7,083,106	7,301,286	7,576,705	8,106,760
State Courts	2,762,008	4,129,974	4,452,688	4,543,942
Dist Attorney Bham	5,012,286	5,201,650	5,797,479	6,615,902
Dist Attorney Bess	2,535,052	2,843,529	2,917,165	3,052,810
Law Library	144,559	55,634	181,497	186,032
Finance	5,644,196	5,495,272	5,972,661	6,352,520
Public Information	395,160	409,330	585,077	633,599
Human Resources	6,237,684	6,084,711	6,656,148	7,525,735
HR-Receiver	0	0	0	0
Revenue	12,811,044	12,102,930	13,582,438	14,632,901
County Attorney	5,670,799	6,166,794	6,997,620	7,923,968
Equalization - Chair	266,580	274,860	274,806	298,914
Tax Assessor County	993,776	1,022,674	995,228	1,104,554
Tax Collector	3,485,926	4,419,533	4,881,230	4,708,884
Treasurer	723,292	708,174	792,913	862,501
Comm/Econ Dev.	815,613	1,105,162	1,091,685	1,584,723
Compliance	0	362,175	1,663,935	1,688,456
Info Technology	12,639,519	12,398,519	14,022,766	14,444,540
General Services	24,322,800	21,779,291	25,538,955	26,073,367
Board of Registrars	1,518,768	1,468,330	1,400,018	1,082,105
Cooperative Ext.	0	0	0	0
Office Senior Svs.	988,205	690,836	1,078,921	1,277,751
Sheriff	48,234,582	68,804,893	72,867,644	79,459,803
Youth Detention	2,860,823	4,652,667	5,450,340	6,233,198
Coroner	4,004,429	3,983,511	4,500,399	5,671,067
District Funds	2,260,524	1,421,001	2,895,069	9,713,502
Development Svs	3,723,606	5,269,669	6,172,099	6,578,274
Non-Departmental	0	10,911,512	4,459,076	4,358,005
Fleet Management	7,562,303	8,462,992	10,093,511	13,381,374
Security	0	3,421,183	3,414,567	3,552,590
Total	171,493,756	210,399,012	227,535,208	253,482,529

JeffCo Economic Development Fund Expenditures

Subset	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
JeffCo Econ Devp	2,563,441	3,603,361	10,000,000	10,000,000
Total	2,563,441	3,603,361	10,000,000	10,000,000

Special Revenue Funds

Transactions relating to resources obtained and used for certain Federal and State programs and from other resources upon which legal restrictions are imposed are accounted for in the Special Revenue Funds. The following comprise the Special Revenue Funds.

- **Indigent Care/Cooper Green Fund**
- **Bridge and Public Building Fund**
- **Community and Workforce Development Funds**
- **Home Loan Program Fund**
- **Roads Fund**
- **Special Sales Tax**
- **Board of Equalization**
- **Tax Assessor – Birmingham Fund**
- **Tax Assessor – Bessemer Fund**

The primary revenue changes have included the Sales Tax Act previously discussed. Federal grants located in the Community, Workforce and Home funds are budgeted conservatively until the formal awards are made.

Major changes include the increase in operations in Roads due to high inflation. This increase is covered by a transfer in from the Bridge and Public Building Fund.

Cooper Green has been placed under a Healthcare Authority. The budget consists of the transfer to the Authority.

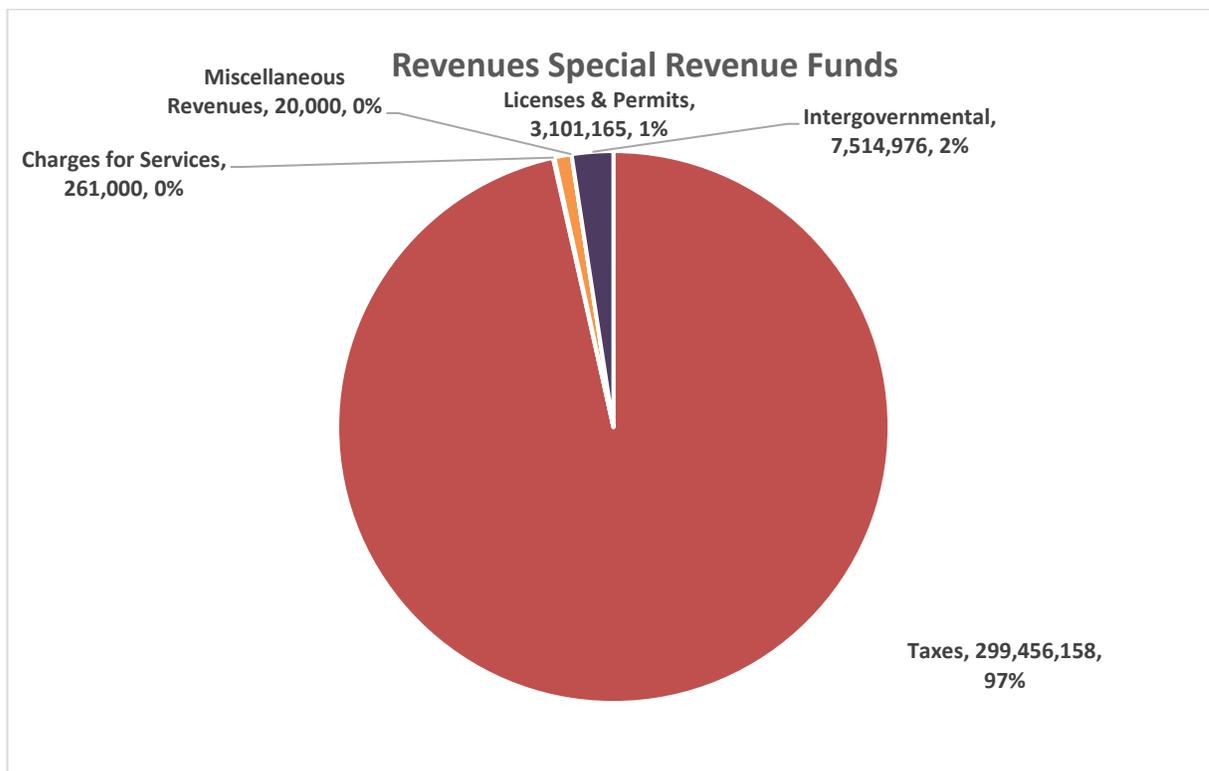


Figure 30 Special Revenue funds revenue collections for upcoming budget year.

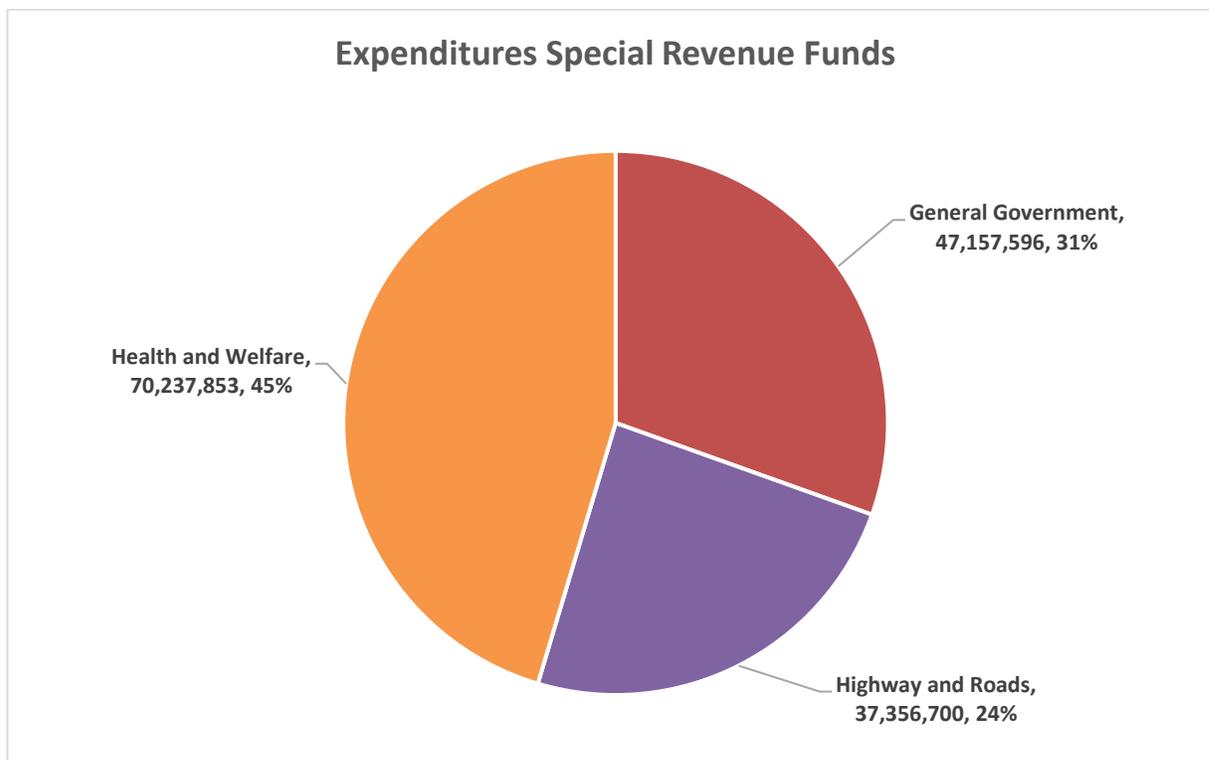


Figure 31 Special Revenue funds expenses for upcoming budget year.

Indigent Care Fund Revenues
(Cooper Green)

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	0	0	0	0
General Sales Tax	52,126,350	57,145,744	56,449,933	62,307,342
Miscellaneous Tax	4,831,037	6,387,209	5,687,349	7,930,511
Total	56,957,387	63,532,953	62,137,282	70,237,853

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	119,460	0	0	0
Fed, St, Local Funds	0	0	0	0
Total	119,460	0	0	0

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Pub Welfare	430,505	0	0	0
Total	430,505	0	0	0

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	125,114	111,752	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	125,114	111,752	0	0

Indigent Total	57,632,466	63,644,705	62,137,282	70,237,853
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Special Sales Tax Fund Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	0	0	0	0
General Sales Tax	109,479,222	122,809,219	119,348,547	133,457,390
Miscellaneous Tax	0	0	0	0
Total	109,479,222	122,809,219	119,348,547	133,457,390

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	0	0	0	0
Total	0	0	0	0

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Sys.	0	0	0	0
Health/Pub Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	82,891	4,281	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	82,891	4,281	0	0

Special Tax Total	109,562,113	122,813,500	119,348,547	133,457,390
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Bridge and Public Building Fund Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	51,306,838	53,026,744	52,628,820	55,279,668
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	51,306,838	53,026,744	52,628,820	55,279,668

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	803,010	809,033	809,033	0
Fed, St, Local Funds	0	0	0	0
Total	803,010	809,033	809,033	0

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Sys.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	137,325	69,956	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	137,325	69,956	0	0

Bridge Total	52,247,173	53,905,733	53,437,853	55,279,668
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Community Development Fund Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	9,405,834	7,595,478	2,750,144	2,818,155
Total	9,405,834	7,595,478	2,750,144	2,818,155

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	0	157,034	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	0	157,034	0	0

Comm. Dev. Total	9,405,834	7,752,512	2,750,144	2,818,155
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Workforce Fund Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	7,202,370	6,579,414	5,072,207	3,322,823
Total	7,202,370	6,579,414	5,072,207	3,322,823

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	11,819	4,460	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	11,819	4,460	0	0

Econ. Dev. Total	7,214,189	6,583,874	5,072,207	3,322,823
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Home Program Fund Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	802,656	232,197	994,583	1,043,682
Total	802,656	232,197	994,583	1,043,682

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Court & Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	0	0	0	0
Miscellaneous Items	52,739	195,625	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	52,739	195,625	0	0

Home Total	855,395	427,822	994,583	1,043,682
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Roads and Transportation Fund Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	12,096,037	12,761,970	12,257,930	12,963,660
General Sales Tax	0	0	0	0
Miscellaneous Tax	8,958,039	10,595,562	10,839,085	11,644,651
Total	21,054,076	23,357,532	23,097,015	24,608,311

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	2,423,788	2,649,339	2,575,103	3,101,165
Total	2,423,788	2,649,339	2,575,103	3,101,165

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	342,036	405,048	284,000	330,316
Fed, St, Local Funds	0	0	0	0
Total	342,036	405,048	284,000	330,316

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Sys.	0	0	0	0
Health/Public Welfare	0	0	0	0
Roads & Trans	207,885	269,701	227,550	261,000
Total	207,885	269,701	227,550	261,000

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	74,155	17,014	0	20,000
Miscellaneous Items	245,427	1,162,980	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	319,582	1,179,994	0	20,000

Roads Total	24,347,367	27,861,614	26,183,668	28,320,792
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Board of Equalization Fund Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	5,591,895	6,397,602	5,815,491	9,140,772
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	5,591,895	6,397,602	5,815,491	9,140,772

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	0	0	0	0
Total	0	0	0	0

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	0	0	0	0
Miscellaneous Items	39,000	25,000	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	39,000	25,000	0	0

BOE Total	5,630,895	6,422,602	5,815,491	9,140,772
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Tax Assessor Birmingham Fund Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	1,963,226	3,718,342	3,123,260	4,549,546
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	1,963,226	3,718,342	3,123,260	4,549,546

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	0	0	0	0
Total	0	0	0	0

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	0	0	0	0
Miscellaneous Items	11,821	8,327	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	11,821	8,327	0	0

TA Bham Total	1,975,047	3,726,669	3,123,260	4,549,546
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Tax Assessor Bessemer Fund Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	1,649,869	1,603,113	1,423,527	2,182,618
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	1,649,869	1,603,113	1,423,527	2,182,618

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	0	0	0	0
Total	0	0	0	0

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	0	0	0	0
Miscellaneous Items	2,465	2,367	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	2,465	2,367	0	0

TA Bess Total	1,652,334	1,605,480	1,423,527	2,182,618
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Total Revenues Special Revenue Funds

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Taxes and Penalties				
General Property Tax	72,607,865	77,507,771	75,249,028	84,116,264
General Sales Tax	161,605,572	179,954,963	175,798,480	195,764,732
Miscellaneous Tax	13,789,076	16,982,771	16,526,434	19,575,162
Total	248,002,513	274,445,505	267,573,942	299,456,158

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Licenses and Permits				
Business/Other Lic.	2,423,788	2,649,339	2,575,103	3,101,165
Total	2,423,788	2,649,339	2,575,103	3,101,165

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental Revenue				
Intergovernmental	1,264,506	1,214,081	1,093,033	330,316
Fed, St, Local Funds	17,410,860	14,407,089	8,816,934	7,184,660
Total	18,675,366	15,621,170	9,909,967	7,514,976

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Charges for Services				
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Public Welfare	430,505	0	0	0
Roads & Trans	207,885	269,701	227,550	261,000
Total	638,390	269,701	227,550	261,000

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Miscellaneous Revenues				
Interest Earnings	431,304	364,497	0	20,000
Miscellaneous Items	351,452	1,394,299	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	782,756	1,758,796	0	20,000

Special Rev. Total	270,522,813	294,744,511	280,286,562	310,353,299
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Special Revenue Funds Expenditures

Departments/Funds	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Comm Development	9,347,527	6,695,364	2,750,144	2,818,155
Workforce	7,202,390	6,579,414	5,072,207	3,322,823
Comm Dev. Home	914,503	232,197	994,583	1,043,682
School Warrants Fund	0	0	0	0
Special Tax Fund	24,100,000	24,100,000	24,100,000	24,100,000
Roads Fund	28,374,474	31,112,011	33,269,142	37,356,700
Cooper Green/HCA	59,920,880	61,091,721	62,137,282	70,237,853
Bridge Public Bldg	0	0	0	0
Office of Senior Svs	0	0	0	0
Board of Equalization	5,928,711	5,962,174	7,465,157	9,140,772
Tax Assessor State	4,918,144	5,140,111	7,799,526	6,732,164
Total	140,706,629	140,912,992	143,588,041	154,752,149

24.1 is the waterfall distribution special tax

Debt Service Funds

Debt Service and Limited Obligation Refunding Debt Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. At the present time the County maintains two Debt Service Funds. Debt service for Enterprise Funds are presented with the fund where service is required.

Proceeds from bond issues and debt refinancing are treated as other financing sources and are not shown in the following operating revenues and operating expenditures.

Changes include a new debt payment to the Alabama Transportation Infrastructure Bank of approximately 5M. This payment is transferred in from the Bridge and Public Building Fund.

The budgeted debt service includes a small debt service expense that is not reflected on the debt service schedule.

Debt Service Fund Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	2,300,894	2,466,764	2,466,000	2,317,000
Fed, St, Local Funds	0	0	0	0
Total	2,300,894	2,466,764	2,466,000	2,317,000

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Pub Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	0	0	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	0	0	0	0

Debt Service Total	2,300,894	2,466,764	2,466,000	2,317,000
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Debt Service Fund Expenditures

Departments	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Debt Service	28,247,990	28,211,801	22,312,000	27,451,011
Limited Obligation	26,405,888	26,406,638	26,404,638	26,403,038
Total	54,653,878	54,618,439	48,716,638	53,854,049

Enterprise Funds

Enterprise Funds account for operations (a) that are financed and operated in a manner similar to private enterprises where the intent is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Enterprise Funds used by the County are as follows:

- **Landfill Fund**
- **Sanitary Operations Fund**

The Sanitary Operations Fund has doubled in scope after it took over all city sanitary collector systems as settlement of a major lawsuit. Increased user fees provide the bulk of the revenue growth for Enterprise Funds, especially obvious in the Sanitary Operations Fund.

ESD is beginning several new capital projects which are budgeted fully, up front, even though expenses aren't expected to be incurred for a few years.

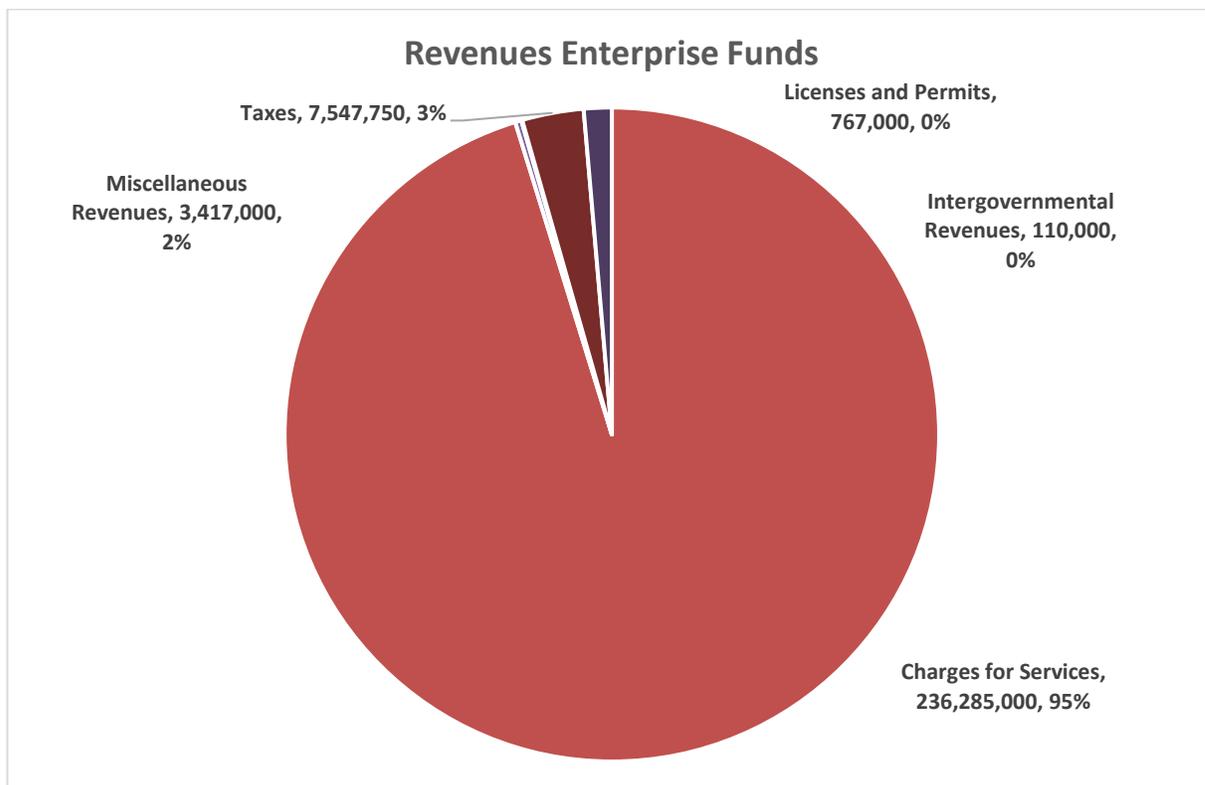


Figure 32 Enterprise Funds revenue projection for upcoming budget year.

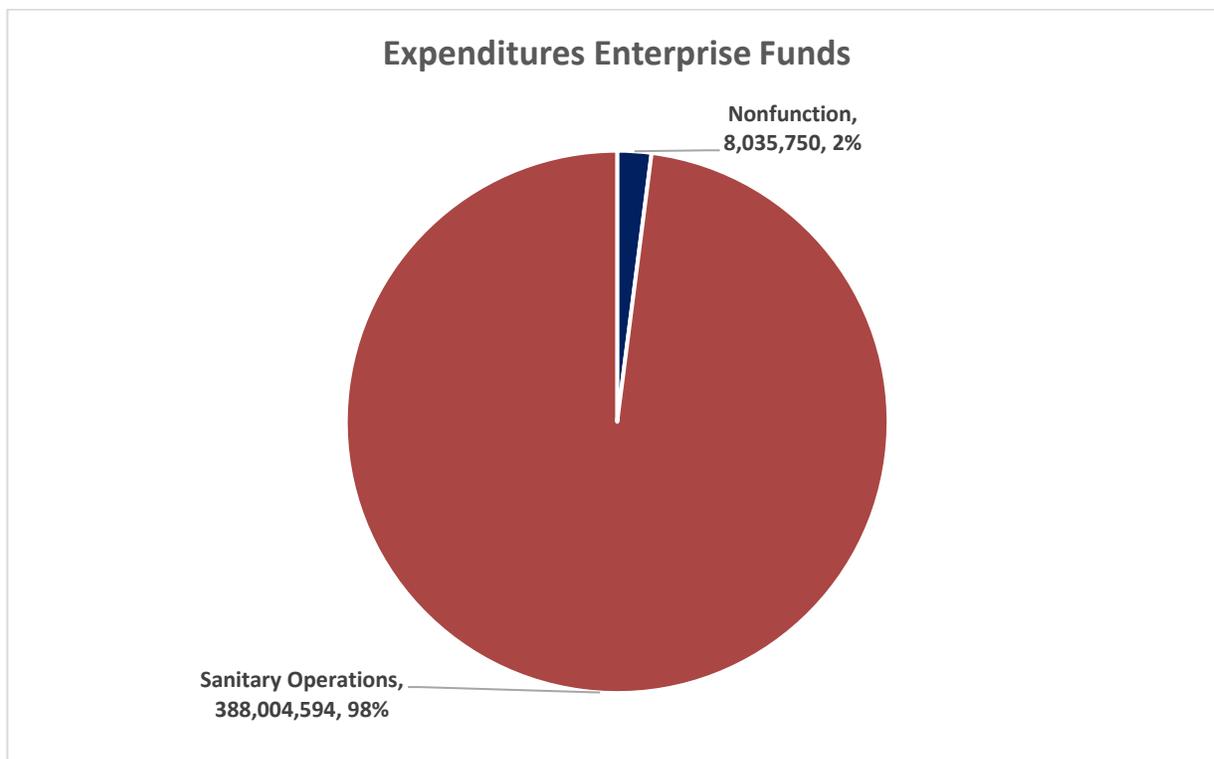


Figure 33 Enterprise Funds expense projection for upcoming budget year.

Landfill Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	0	0	0	0
Total	0	0	0	0

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Health/Pub Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	0	0	0	0
Miscellaneous Items	1,673,044	1,662,994	1,512,000	1,512,000
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	1,673,044	1,662,994	1,512,000	1,512,000

Landfill Total	1,673,044	1,662,994	1,512,000	1,512,000
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Sanitary Fund Revenues

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Taxes and Penalties				
General Property Tax	7,213,342	7,567,226	7,196,000	7,547,750
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	7,213,342	7,567,226	7,196,000	7,547,750

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Licenses and Permits				
Business/Other Lic.	898,089	770,751	745,000	767,000
Total	898,089	770,751	745,000	767,000

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental Revenue				
Intergovernmental	0	0	0	0
Fed, St, Local Funds	90,573	1,416	110,000	110,000
Total	90,573	1,416	110,000	110,000

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Charges for Services				
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svs.	226,477,667	232,642,084	230,785,000	236,285,000
Health/Pub Welfare	0	0	0	0
Total	226,477,667	232,642,084	230,785,000	236,285,000

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Miscellaneous Revenues				
Interest Earnings	100,000	3,300,676	1,500,000	1,500,000
Miscellaneous Items	14,060,692	1,002,161	405,000	405,000
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	14,160,692	4,302,837	1,905,000	1,905,000

Sanitary Total	248,840,363	245,284,314	240,741,000	246,614,750
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Total Enterprise Fund Revenues

	FY2020	FY2021	FY2022	FY2023
Taxes and Penalties	Actual	Actual	Budget	Budget
General Property Tax	7,213,342	7,567,226	7,196,000	7,547,750
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	7,213,342	7,567,226	7,196,000	7,547,750

	FY2020	FY2021	FY2022	FY2023
Licenses and Permits	Actual	Actual	Budget	Budget
Business/Other Lic.	898,089	770,751	745,000	767,000
Total	898,089	770,751	745,000	767,000

	FY2020	FY2021	FY2022	FY2023
Intergovernmental Revenue	Actual	Actual	Budget	Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	90,573	1,416	110,000	110,000
Total	90,573	1,416	110,000	110,000

	FY2020	FY2021	FY2022	FY2023
Charges for Services	Actual	Actual	Budget	Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svcs.	226,477,667	232,642,084	230,785,000	236,285,000
Health/Public Welfare	0	0	0	0
Total	226,477,667	232,642,084	230,785,000	236,285,000

	FY2020	FY2021	FY2022	FY2023
Miscellaneous Revenues	Actual	Actual	Budget	Budget
Interest Earnings	100,000	3,300,676	1,500,000	1,500,000
Miscellaneous Items	15,733,736	2,665,155	1,917,000	1,917,000
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	15,833,736	5,965,831	3,417,000	3,417,000

Enterprise Total	250,513,407	246,947,308	242,253,000	248,126,750
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Enterprise Funds Expenditures

Departments/Funds	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Environmental.	102,832,225	96,432,627	109,516,353	107,512,880
Env Capital Proj.	28,615,158	32,690,355	197,910,000	200,002,000
Landfill	-197,569	952,248	2,638,750	8,035,750
Env. Debt Service	70,496,212	70,501,422	78,803,714	80,489,714
Total	201,746,026	200,576,652	388,868,817	396,040,344

Trust and Agency Funds

The Trust and Agency Funds account for transactions related to assets held by the County in a trustee capacity or as an agent for private organizations, other governmental units, and/or other funds. The individual funds involved in the Trust and Agency Funds are as follows:

- **Emergency Management Agency Fund**
- **Personnel Board Fund**

These funds did not have any significant changes.

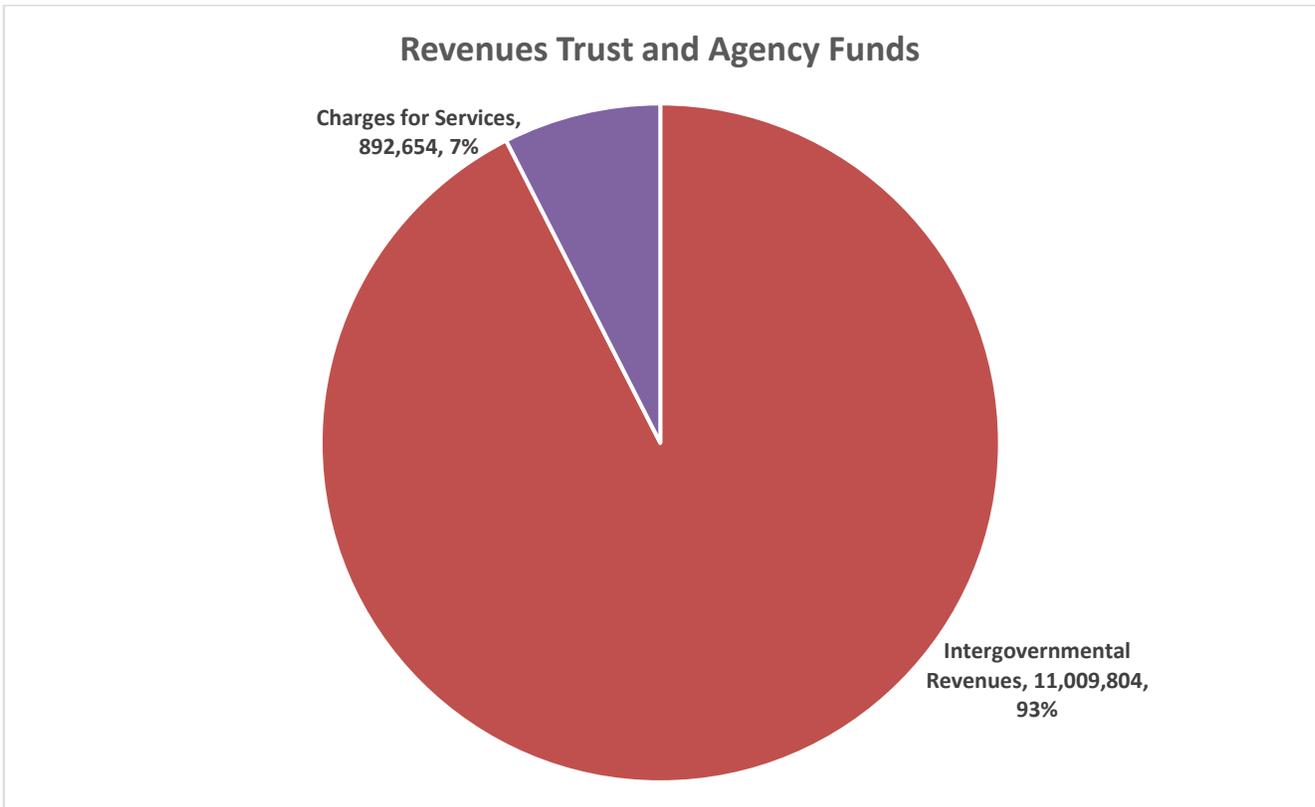


Figure 34 Trust and Agency Funds revenue projections for upcoming budget year.

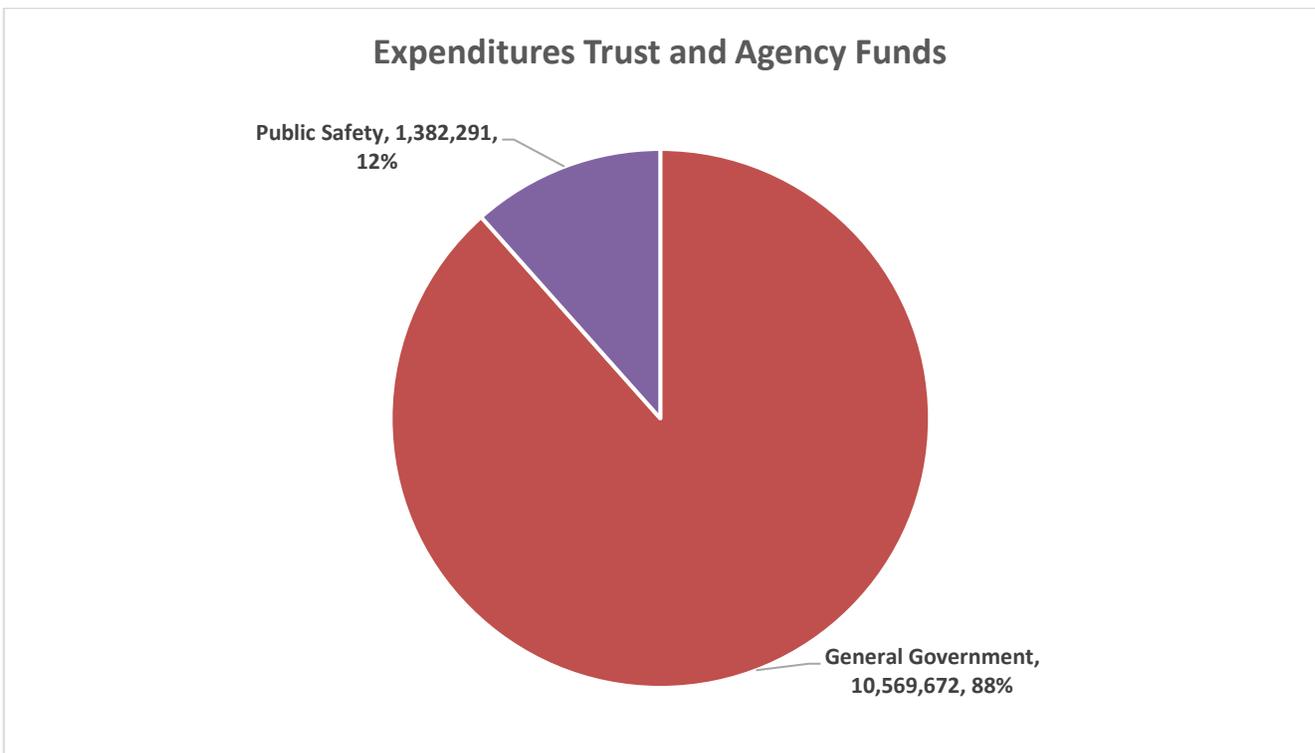


Figure 35 Trust and Agency Funds expense projections for upcoming budget year.

Emergency Management Fund Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	0	0	0	0
Fed, St, Local Funds	1,111,495	119,900	500,592	440,132
Total	1,111,495	119,900	500,592	440,132

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Public Safety	34,380	993,646	880,046	892,654
Environmental Sys.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	34,380	993,646	880,046	892,654

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	2,509	1,047	0	0
Miscellaneous Items	304,898	345,939	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	307,407	346,986	0	0

EMA Total	1,453,282	1,460,532	1,380,638	1,332,786
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Personnel Board Fund Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	6,293,880	9,131,075	10,275,907	10,569,672
Fed, St, Local Funds	0	0	0	0
Total	6,293,880	9,131,075	10,275,907	10,569,672

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Public Safety	0	0	0	0
Environmental Svs.	0	0	0	0
Hlth/Public Welfare	0	0	0	0
Total	0	0	0	0

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	0	0	0	0
Miscellaneous Items	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	0	0	0	0

Personnel Bd Total	6,293,880	9,131,075	10,275,907	10,569,672
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Total Trust and Agency Fund Revenues

Taxes and Penalties	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Property Tax	0	0	0	0
General Sales Tax	0	0	0	0
Miscellaneous Tax	0	0	0	0
Total	0	0	0	0

Licenses and Permits	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Business/Other Lic.	0	0	0	0
Total	0	0	0	0

Intergovernmental Revenue	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Intergovernmental	6,293,880	9,131,075	10,275,907	10,569,672
Fed, St, Local Funds	1,111,495	119,900	500,592	440,132
Total	7,405,375	9,250,975	10,776,499	11,009,804

Charges for Services	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
General Government	0	0	0	0
Public Safety	34,380	993,646	880,046	892,654
Environmental Svs.	0	0	0	0
Health/Public Welfare	0	0	0	0
Total	34,380	993,646	880,046	892,654

Miscellaneous Revenues	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Interest Earnings	2,509	1,047	0	0
Miscellaneous Items	304,898	345,939	0	0
Sale of Fixed Assets	0	0	0	0
Gen Long Term Debt	0	0	0	0
Total	307,407	346,986	0	0

Trust/Agcy Total	7,747,162	10,591,607	11,656,545	11,902,458
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Trust and Agency Fund Expenditures

Departments/Funds	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
EMA	1,373,820	1,503,219	1,365,067	1,382,291
Pension	0	0	0	0
Personnel Board	9,010,484	9,331,658	10,275,907	10,569,672
Total	10,384,304	10,834,877	11,640,974	11,951,963

Capital Funds

The County has three current funds for capital projects. Environmental Services accounts for capital projects within its own fund.

- **Capital Improvements Fund**
- **Capital Improvements Multi Year Fund**
- **Road Improvements Fund**

Changes include plans to begin construction on the Coroner and Youth Detention buildings which are in the design phase now. General Services is also planning to begin a major elevator renovation.

Roads received a loan from the Alabama Transportation Infrastructure Bank. These funds are to be expended over three years and will be paid back out of a debt service fund.

Capital Projects Funds Revenues

Capital Funds	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Capital Projects	0	0	0	0
Capital Road Projects	3,415,330	2,224,391	3,300,000	39,200,968
Total	3,415,330	2,224,391	3,300,000	39,200,968

Capital Projects Funds Expenditures

Capital Funds	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Capital Projects	15,755,954	12,612,455	35,850,252	38,624,663
Capital Road Projects	23,782,243	17,510,816	16,550,681	43,627,000
Total	39,538,197	30,123,271	52,400,933	82,251,663

Functional Overview of County Programming

The previous major section presented the County financial data and plans within the *fund structure* necessary to comply with mandatory accounting requirements. The next sections present the data according to the *traditional program emphasis* of the departments. Also included are the departments' performance measures as they relate to the County's goals.

The first section covers the large number of County departments who fulfill traditional programs that are considered **General Government** in nature. These programs are those obligations to provide for County administration, financial control, legal services, dispute resolution, tax rate determination and tax collection, voter administration, land management, enforcement of County codes, information handling, government staffing and benefits, stewardship of County property, and a few voluntary programs for citizens that the Commission has adopted. Also included are those programs intended to improve the quality of housing in the community, improve the quality of public facilities available, attract new employers, and improve the water quality of the area. In any given year about fifty-four percent of the County *revenues* and thirty-nine percent of the County *staff* are assigned for this program emphasis.

The second section for **Public Safety** includes those programs to provide for law enforcement at the County level, inmate control for youthful and adult offenders, expert investigations of suspicious deaths, and coordination of area powers when faced with large-scale disasters. In any given year less than one percent of County *revenues* and thirty percent of the County *staff* are assigned for this program emphasis.

The third section for **Highway and Roads** includes those programs to plan, build, and maintain the public roadways and bridges, provide the traffic controls, and manage the fleet of County vehicles required to serve all the citizens. In any given year about 3.4 percent of County *revenues* (not counting capital programs) and eleven percent of the County *staff* are assigned for this program emphasis.

The fourth section for **Health and Public Welfare** includes using public revenues to provide clinical services for the disadvantaged in the County and services for the elderly via the Office of Senior Services. In any given year about nine percent of County *revenues* and one percent of the County *staff* are assigned for this program emphasis.

The fifth section for **Environmental Services** covers those programs whereby the County works to improve the environment, collect solid waste outside of municipalities, and collect and treat wastewater for the entire County. In any given year the percent of County *revenues* (not counting capital programs) used for this program emphasis is around thirty percent. About nineteen percent of the County *staff* are assigned for this program emphasis.

There is no tab repeated here for **Debt Service**, which is fully presented in an upcoming section. This year the percent of County *revenues* used for this need is less than one percent.

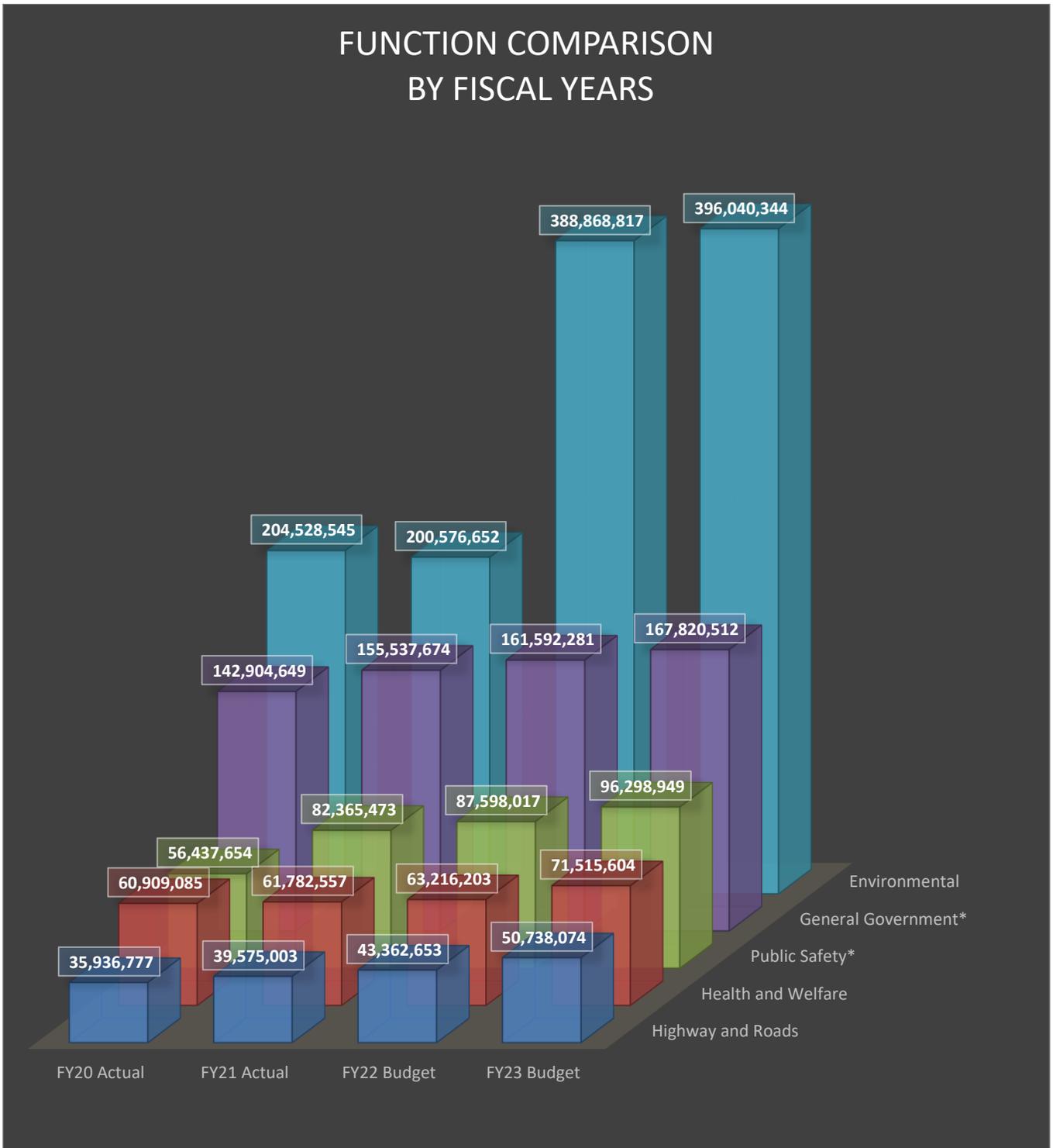


Figure 36 Expense comparison of County functions.

*includes fiduciary funds

General Government Expenditures

Departments	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Commission	1,967,719	2,361,064	2,572,215	2,984,631
County Manager	1,213,263	1,237,972	1,274,480	1,546,403
Probate Court	5,616,134	5,851,884	7,375,873	7,303,718
Family Court	7,083,106	7,301,286	7,576,705	8,106,760
State Courts	2,762,008	4,129,974	4,452,688	4,543,942
Dist Attorney Bham	5,012,286	5,201,650	5,797,479	6,615,902
Dist Attorney Bess	2,535,052	2,843,529	2,917,165	3,052,810
Law Library	144,559	55,634	181,497	186,032
Finance	5,644,196	5,495,272	5,972,661	6,352,520
Public Information	395,160	409,330	585,077	633,599
Human Resources	6,237,684	6,084,711	6,656,148	7,525,735
Revenue	12,811,044	12,102,930	13,582,438	14,632,901
County Attorney	5,670,799	6,166,794	6,997,620	7,923,968
Board of Equalization	6,195,291	6,237,034	7,739,963	9,439,686
Tax Assessor	5,911,920	6,162,785	8,794,754	7,836,718
Tax Collector	3,485,926	4,419,533	4,881,230	4,708,884
Treasurer	723,292	708,174	792,913	862,501
Personnel Board*	9,010,484	9,331,658	10,275,907	10,569,672
Comm/Econ Dev.	18,280,033	14,612,137	9,908,619	8,769,383
Compliance	0	425,281	1,663,935	1,688,456
Info Technology	12,639,519	12,398,519	14,022,766	14,444,540
General Services	24,322,800	21,779,291	25,538,955	26,073,367
Board of Registrars	1,518,768	1,468,330	1,400,018	1,082,105
Barber Com Nondept	0	10,911,512	4,459,076	4,358,005
Development Svs	3,723,606	5,269,669	6,172,099	6,578,274
Total	142,904,649	152,965,953	161,592,281	167,820,512

*indicates Fiduciary Funds

Department Responsibilities for Nine Primary County Goals

	Implement Long Range Strategic Planning		Enhance County Financial Standing		Improve Community Public Safety Relations		Improve Lives of Citizenry		Promote Inclusion and Diversity		Promote Environmental Sustainability		Preserve Upgrade Infrastructure		Continued Economic Growth		Empower JeffCo Workforce				
Gen Gvmt																					
Comm	P			P		P		P		P		P		P		P		P			
Cty Mgr	P	S		P	S	P	S	P	S	P	S	P	S	P	S	P	S	P	S		
Compliance	P	S								P	S	P	S					P	S		
Probate																					
Fam Ct		S	I				S	I	S	I											
St Ct								I													
Ds Aty							S		S	I											
Law Lb										I											
Finance	P	S	I	P	S	I				S	I										
H R		S	I															P	S	I	
Rev						I															
Cy Aty	P	S	I									S						P	S	I	
BOE		S	I							S	I				I			I			
Tx Asr										S	I										
Tx Coll						I					I										
Treas			I			I					I										
Pers Bd		S	I				S	I											S	I	
Pension																			S	I	
C Devp		S	I					P	S	I				P	S	I	P	S	I	S	I
IT		S	I					I	S	I				P	S	I					
Gen Svs		S	I					I								I					
Registrar																					
Dev Svs		S	I				S	I	P	S	I		S		S	I		S	I		
Public Sfty																					
Sheriff		S	I				P	S	I	S	I										
Yth Det								S	I												
Coroner								S	I												
Security		S	I					S	I	S	I										
EMA	P	S	I				P	S	I	S											
Hwy & Rds																					
Roads		S	I		S	I		S	I	S	I		S	I	S	I	S	I			
Fleet Mgmt		S	I		S	I															
Env Svs																					
Env Svs		S	I				P	S	I	S	I		P	S	I	S	I		S	I	
Hth Welfre																					
HCA		S	I				P	S	I	P	S	I									
Sr Svs		S	I						S	I											

P=Policy Development Responsibilities
 S=Strategic Planning Responsibilities
 I=Implementation Responsibilities

Jefferson County Commission

MISSION STATEMENT:

The Jefferson County Board of Commissioners, as set out in the Alabama Constitution of 1901, is the governing body of Jefferson County. As such, the purpose of the Commission is to administer the resources of the County government to the betterment of the County populace. The Commission strives to be a model local government that anticipates and meets the needs of a diverse community with energy, character, dedication and accountability.

Commission Leadership

President-Pro Tempore Lashunda Scales, District 1
Shelia Tyson, District 2
President Jimmie Stephens, District 3
Joe Knight, District 4
Steve Ammons, District 5.

OBJECTIVES:

- To fulfill special legal requirements by passing administrative orders and ordinances by resolution that set the policies and procedures that govern the Jefferson County Government.
- To conduct the business of the County by means of an open public forum held on a biweekly basis.
- To prioritize and act upon issues that affects the County.
- To review and monitor the County financial resources through budget resolutions and amendments.
- To conduct business affecting the legal and jurisdictional identity of the County as an entity.
- To encourage more citizen involvement in the formulation and enforcement of policy and program decisions.

DEPARTMENT INSIGHTS:

In accordance with a Federal District Court Consent Decree, Michael Taylor, et al. v. Jefferson County Commission et al., a five-member Commission is selected by single member districts every four years.

The powers and duties of the Commission are distributed among the five Commissioners by assigned committee chair.

CRITICAL ISSUES:

The Commission must refinance the Sewer Debt in 2023. The County also continues to strive toward being an employer of choice and to attract qualified and diverse talent both locally and throughout the United States.

FOR MORE INFORMATION:

Contact Information

District 1 (205) 214-5507

District 2 (205) 325-5074

District 3 (205) 325-5555

District 4 (205) 325-5070

District 5 (205) 325-5503

Visit link <https://www.jccal.org/Default.asp?ID=3&pg=Government>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	1,798,523	1,833,962	2,002,215	2,245,670
Operating	169,196	527,102	570,000	738,961
Capital	0	0	0	0
Total	1,967,719	2,361,064	2,572,215	2,984,631

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	20	20	20	20
Part – Time	0	0	0	0
Total	20	20	20	20

County Manager

MISSION STATEMENT:

According to state law, Act 2009-662, the County Manager shall act as the primary administrative advisor to the County Commission on all matters relating to the efficient and economical administration of county government.

Department Leadership

County Manager: Cal Markert
Deputy Manager: Dave Straul
Deputy Manager: Walter Jackson
Chief Financial Officer: Angela Dixon

OBJECTIVES:

- To act as the executive agent of the County Commission in overseeing the implementation of authorized projects and programs, assuring appropriate coordination of departmental operations, and resolving interdepartmental problems and disputes.
- To exercise direct oversight of all department heads and their agencies and departments except for the County Attorney who reports directly to the County Commission.
- To directly manage all County functions and operations except those that are committed by general law to elected officers of the County.
- Conduct research and make studies and investigations which could result in greater economy and efficiency in County government.
- Cause the budget planning process to be compatible with approved County policies and long-range plans.
- Conduct comprehensive management reviews and analyses of programs, projects and departments and report findings and recommendations to the commission.
- Supervise the performance of all contracts made by any person for work done for the County and supervise and regulate the purchases of materials and supplies for the county.

DEPARTMENT INSIGHTS:

The County Manager's office enables elected Commissioners to better fulfill their legislative or policy making roles by taking on the day to day management of the County.

CRITICAL ISSUES:

The County Manager's Office is implementing a management training program for all department heads so that they can learn the JeffCo Way. The office wants to identify all departmental processes. They also want to promote utilization of online resources such as the Citizen Service Request App.

FOR MORE INFORMATION:

Phone Number (205) 731-2880
716 Richard Arrington Jr Blvd N Suite 251
Birmingham, AL 35203
Visit link <https://www.jccal.org/Default.asp?ID=803&pg=County+Manager>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	1,186,012	1,152,746	1,164,680	1,181,739
Operating	27,251	85,226	109,800	364,664
Capital	0	0	0	0
Total	1,213,263	1,237,972	1,274,480	1,546,403

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	8	10	7	7
Part – Time	0	0	0	0
Total	8	10	7	7



GOAL: Empower the JeffCo Workforce

Performance Measures	FY20	FY21	FY22	FY23
Management Training Program	N/A	N/A	N/A	100%
Departmental Process Identified	N/A	N/A	N/A	75%

Compliance

MISSION STATEMENT:

The Compliance Office is dedicated to fulfilling the County’s commitment to the highest standards of ethics and compliance. Our mission is to foster a culture of excellence, integrity, and accountability by ensuring compliance with established standards, procedures, policies, and internal controls. The Compliance Office makes every good faith effort possible to detect and prevent misconduct while creating a culture of diversity, equity, and inclusion.



The Compliance Office makes every good faith effort possible to detect and prevent misconduct while creating a culture of diversity, equity, and inclusion.

OBJECTIVES:

- To ensure Jefferson County’s Compliance Office has the appropriate foundation and structure to ensure accountability, oversight, and recordkeeping related to compliance with applicable administrative orders, policies, and regulations.
- To receive complaints/allegations of misconduct, make fact determinations, and provide assistance in voluntary resolution of all forms of employee/co-employee/employer relationships including all forms of discrimination, bias, harassment and disharmony.
- To establish an annual policy and procedure review to ensure that the organization has operational documents and policies that reflect current work processes and guidelines.
- To create a compliance culture that values a diverse workforce and diversity of thoughts within the County leadership and non-leadership employment body.
- To create and establish internal transparency communications that will be adapted throughout the organization that clearly conveys internal process that are employee facing (hiring process, internal investigation process, etc.)
- To provide key technical and strategic consulting support related to creating an inclusive work environment, increasing employee representation, and strengthening supplier diversity.

DEPARTMENT INSIGHTS:

The Compliance Office is committed to establishing a compliance framework within Jefferson County Commission that follows the U.S. Sentencing Commission elements for an effective Compliance Program. As such the office will ensure the following activities are being established and monitored:

- Implementation of polices, rules, and regulations that are written in a manner that is easily understood by the employee population to maintain compliance while performing job functions.
- Designation of Compliance Committee by reaching out to employees that are willing and committed to partnering with the Compliance Office and strengthening compliance messaging throughout the organization.
- Establishing effective and frequent training and education opportunities.
- Ensure effective lines of communication for reporting instances of potential non-compliance – also ensure that Compliance Personnel are viable and approachable, attend staff meetings to spread compliance efforts, lunch and learn activities, etc.
- Ensure disciplinary guidelines are followed continuously and consistently throughout the organization and are subject to all levels of personnel regardless of position, title, or rank.
- Prompt action to detected offenses and ensure the appropriate corrective action plans are established and implemented.

CRITICAL ISSUES:

Critical Issues facing the Compliance Office include:

- Ensuring employees that were transferred from the HR organization to the newly established Compliance Office understand and have bought into the new strategic plans and work products expected to be produced through the Compliance Office.
- Establishing the critical infrastructure of the Compliance Office and ensuring leadership buy-in related to the responsibilities of the Compliance Office.
- Creating interest about the Compliance Office and the value-add propositions within the organization.
- Hiring of two key leadership vacancies within the Compliance Office.

FOR MORE INFORMATION:

Phone Number 205-325-5535
 716 Richard Arrington Jr. Blvd. N. Annex 6th Floor
 Birmingham, AL 35203

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	0	330,605	1,238,654	1,328,675
Operating	0	31,570	425,281	359,781
Capital	0	0	0	0
Total	0	362,175	1,663,935	1,688,456

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	0	0	10	10
Part – Time	0	0	0	0
Total	0	0	10	10

Measures being developed



Equity and Inclusion Training (measures moved from Human Resources)

Performance Measures	FY20	FY21	FY22	FY23
# Employees Trained	1,961	1,448	411	1,500
Develop Cultural Awareness Programs	N/A	10%	10%	10%



Complaints resolved within 60 days

Performance Measures	FY20	FY21	FY22	FY23
Employee Complaints Resolved	N/A	92%	47%	47%

Probate Court

MISSION STATEMENT:

The Probate Court serves the public by making legal decisions to resolve issues such as the probate of estates, appointment and supervision of guardians and conservators, granting adoptions, holding hearings for the commitment of the mentally incompetent, conducting eminent domain proceedings, and conducting the legal recording of deeds, mortgages, etc., and official bonds; conducting county, state and federal elections and recording official marriage documents.

Department Leadership

Judge of Probate, Place 1: James Naftel
 Judge of Probate, Place 2: Sherri Friday
 Judge of Probate, Place 3: Elizabeth North

OBJECTIVES:

- To maintain service levels to the citizenry by hearing and deciding court cases relating to the settlement of estates, trusts, adoptions, eminent domain proceedings, annexation disputes, sanity hearings and sales of land.
- To record and maintain the filing of final decisions and public records, judicial documents, sub-division maps (used by planning, zoning and Tax Assessor).
- To hold official bonds.
- To collect filing fees, taxes, and costs related to the above functions, and make proper distribution of same.
- To supervise county, state and federal elections in the County.
- To record, store and preserve documents such as wills, deeds, mortgages and liens.

DEPARTMENT INSIGHTS:

The Probate Court has general jurisdiction over orphans, business and adoptions, and has power to grant Letters Testamentary, Administration, Guardianship and Conservatorship and further jurisdictions as provided by law. Probate also keeps all of the books, papers and records with indexes, computes fees and taxes on documents to be recorded, collects and disburses fees and taxes according to law, supervises elections and prepares ballots.

CRITICAL ISSUES:

The demographics of Jefferson County and the aging population have increased the case load over the past four years. Approximately 60% of cases affect the elderly population. For FY23, the court would like to fill all its vacant positions and cross-train existing employees. Filling of vacancies would help this department to generate more revenue by collecting additional court costs. The Court must maintain operations at all times, even during a pandemic thus leading Probate to strive to increase e-filing by its customers. The pandemic caused anxiety on behalf of people to file in person but resulted in an increase in e-recording and e-filing. The Bessemer division has e-recording which experienced significant increases as consumers heavily utilized the system which afforded them the convenience of filing from remote locations. The Court anticipates that it will experience an uptick in in person filings as the state reopens, but also realizes a new normal has developed and its electronic recording will continue to grow. The Court also wants to digitize all of its documents in its Records division which would improve customers online experience.

The Probate Judge is the Chief Election Official for Jefferson County. The number one goal is to conduct fair, impartial elections which are conducted with honor and transparency. It is critical that Jefferson County be prepared to conduct a governor and senate election. Electronic Poll Books which were purchased in 2018 continue to provide a great impact in decreasing voter wait time and simplifying the check in process.

FOR MORE INFORMATION:

Phone Number (205) 325-5420 Birmingham Office
 716 Richard Arrington Jr Blvd N
 Birmingham, AL 35203

Phone Number (205) 481-4100 Bessemer Office
 1801 3rd Ave. N.
 Bessemer, AL 35020
 Visit link <https://jeffcoprobatecourt.com/>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	3,811,308	4,024,663	4,371,396	4,474,241
Operating	1,804,826	1,827,221	3,004,477	2,829,477
Capital	0	0	0	0
Total	5,616,134	5,851,884	7,375,873	7,303,718

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	54	55	55	55
Part – Time	0	0	0	0
Total	54	55	55	55



GOAL: Enhance Lives of Citizenry

Conduct Fair and Impartial Elections
 Improve Online Offerings

Performance Measures	FY20	FY21	FY22	FY23
Elections Conducted	2	1	2	2
Digitize Documents	N/A	N/A	10%	10%
E-filing	1,500	2,079	3,000	3,000
E-recording	45,633	100,822	105,000	105,000

Family Court

MISSION STATEMENT:

The Family Court of Jefferson County is responsible for administering a program regarding child development and control which derives its jurisdiction and authority primarily from the Code of Alabama. It acts as a contracting agent for the County with various agencies performing rehabilitative duties/programs for youth and families served by the court.

Department Leadership

Presiding Circuit Court Judge: Janine Hunt-Hilliard

Court Administrator: James Fields

Deputy Court Administrator: Currently Vacant

OBJECTIVES:

- To fulfill the legal requirements and maintain the services provided to child development.
- To investigate and adjudicate in matters of paternity, non-support of children, custody, visitation and termination of parental rights and enforcement of child support rights.
- To investigate and adjudicate in matters of mental health commitment, neglect, and abuse.
- To investigate, adjudicate, supervise and refer to local treatment programs for delinquent, runaway, truant and non-controllable children.
- To evaluate and modify programs, procedures, organization and policy as necessary.

DEPARTMENT INSIGHT:

Jefferson County’s Family Court is the largest court of its type in the State of Alabama. Its staff must interface with the local police, with state agencies and requirements, with the Jefferson County Youth Detention Department, with offender and victim families, and with youth who require non-home supervision.

CRITICAL ISSUES:

The Court wants to continue growth of specialty court programs with specific focus on adolescents that have been victims of human trafficking. Additionally, they will train all Probation Officers on the new Safe Harbor law and provide them with tools and skills needed to identify potential human trafficking victims. Family Court is also a part of the Human Trafficking Solutions Project. This group was assembled through the Children’s Policy Council and they provided training to all of the Jefferson County JPO’s, Department of Human Resources social workers and local law enforcement

The department will provide continuity of adult and juvenile drug courts and engage the public to determine areas for growth and improvement. They plan to strengthen and expand current partnerships with community agencies to meet the increasing needs of children and families. The department will utilize new technology for their electronic monitoring equipment. They will implement a Family Court Community Service Program and expand educational opportunities for youthful and adult offenders through workforce development. They will identify professional development opportunities for employees in the clerk’s office. They will work in conjunction with Youth Detention to establish a re-entry program for youthful offenders.

FOR MORE INFORMATION:

Phone Number (205) 325-5491 Birmingham Office
 Jefferson County Family Court
 120 2nd Ct. N.
 Birmingham, AL 35204

Phone Number (205) 744-3500 Bessemer Office
 1801 3rd Ave. N.
 Bessemer, AL 35020
 Visit link <https://www.jccal.org/Default.asp?ID=251&pg=Family+Court>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	6,306,723	6,531,156	6,626,705	7,012,760
Operating	776,383	770,130	950,000	1,094,000
Capital	0	0	0	0
Total	7,083,106	7,301,286	7,576,705	8,106,760

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	80	80	80	80
Part – Time	0	0	0	0
Total	80	80	80	80

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Docketed Cases	7,658	7,811	8,000	8,500



Improve Service Levels

Performance Measures	FY20	FY21	FY22	FY23
Docketed Cases	7,658	10,517	8,394	8,500
%JPO Trained	100%	100%	100%	100%



Expand Community Agency and Court Partnerships to meet the needs of children and families

Performance Measures	FY20	FY21	FY22	FY23
%Trained Trafficking	21%	N/A	N/A	N/A
Specialty Programs	4	4	4	4

State Courts

MISSION STATEMENT:

The Jefferson County circuit, district and juvenile courts serve the public by conducting jury trials and other court proceedings and by making legal decisions to resolve issues involving state laws and rules on civil law, civil equity, domestic relations, criminal and juvenile matters. The clerk's offices are responsible for all court records and necessary accounting procedures arising from court decisions and verdicts.

Department Leadership
Presiding Judge: Elizabeth French

OBJECTIVES:

- To fulfill legal requirements by adhering to time standards promulgated by the Alabama Supreme Court for disposal of various types of caseloads.
- To maintain all court records and official documents in a professional manner.
- To process cases in a timely manner to keep the local jail population within the permitted inmate capacities.

DEPARTMENT INSIGHTS:

The operating expenses of the United Judicial System, exclusive of the expenses of probate courts, are paid by the state. Jefferson County chooses to supplement state expenditures as provided by law (Act 75-1205, Code of Alabama). As provided by legislation, there are 25 Circuit Judges in the Tenth Judicial Circuit and 11 District Judges in Jefferson County. The Circuit Judge No. 16 serves as Presiding Judge over the Family Court Division. The Presiding Judge oversees the operation of the Law Library. The Senior Judge in the Bessemer Division oversees the Bessemer Law Library.

CRITICAL ISSUES:

The critical issue facing the State Courts is the just resolution of cases within the Alabama Supreme Court's time standards. The time required to adjudicate a case is not solely an indicator of judicial efficiency but involves the legal culture itself. The State Courts main goals are to bring all cases within the case disposition time frames and to increase efficiency and save costs in adjudicating a case.

This department receives its operational funds from the State of Alabama and the County provides support for supernumerary judges, retired judges and a bailiff contract. Performance measures not needed.

FOR MORE INFORMATION:

Phone Number (205) 325-5200
716 Richard Arrington Jr. Blvd. N.
Birmingham, AL 35203
Visit link <https://jefferson.alacourt.gov/>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	1,589,140	1,537,385	1,650,484	1,650,484
Operating	1,172,868	2,592,589	2,802,204	2,893,458
Capital	0	0	0	0
Total	2,762,008	4,129,974	4,452,688	4,543,942

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	47	47	47	47
Part – Time	0	0	0	0
Total	47	47	47	47

District Attorney – Birmingham and Bessemer

MISSION STATEMENT:

The District Attorney’s Office for the Tenth Judicial Circuit of Alabama is located in Jefferson County, Alabama. With a population of more than 659,000 people including 27 Police Departments covering 1,124 square miles, Jefferson County is the largest jurisdiction in Alabama. The office is dedicated to protecting the rights and interests of all victims of

crime while aggressively prosecuting those who engage in criminal activity. Utilizing the highest levels of professionalism, honor, integrity, and ethics in the execution of our responsibilities, the departments strive each day to earn the trust and respect of the citizens the department considers it a privilege to serve.

Department Leadership

District Attorney Birmingham: Danny Carr

District Attorney Bessemer: Lynneice Washington

The DA handles litigation procedures involved in criminal, misdemeanor and felony processes, juvenile relations (including domestic and child abuse), and civil actions concerning the abatement of public nuisances, condemnation of illegally used property, and prosecution against public officials for the misuse or misapplication of government funds. This office also is the legal representative for various County organizations in disputes over agency decisions and enforces the worthless check laws within the Birmingham and Bessemer Divisions of Jefferson County.

OBJECTIVES:

- To protect the public safety by screening cases for felony warrants on a 24 hour a day, 7 day a week basis.
- To file condemnation proceedings on behalf of the State of Alabama in equity Court on illegally used property; represents the State in public nuisance abatement cases, extra-ordinary writs; supervise and prepare fugitive and unlawful flight warrants, extradition proceedings and prosecute child abuse neglect cases.
- To assist in the investigation of all felonies, particularly white-collar crime, public corruption, and misappropriation of public funds.
- To maintain a Victim-Witness Office.
- To administer a Legislatively Mandated Deferred Prosecution program for drug offenders.

DEPARTMENT INSIGHTS:

The DA’s Office carries out a myriad of duties as the legal representative for the State of Alabama as well as the agencies within Jefferson County.

BIRMINGHAM CRITICAL ISSUES:

The Birmingham District Attorney will provide ongoing training (In State and Out of State) to Deputy District Attorney’s on office procedures and office strategies. Providing in house training for support staff and cross training on work duties will help facilitate efficient work productivity to help with staff positions that are needed. The office also intends to increase the number of unpaid law clerks and unpaid undergraduate interns who aid in covering the workload. Violent crimes are on the rise in Jefferson County. An average murder case takes 18-24 months before going to trial. There is a need for additional prosecutors to carry the case load. The department plans to ask the state legislators to allow them to add 3 more Deputy District Attorneys which the county would have to fund. A Legal Secretary was added for FY23.

The office will be servicing 46 schools for approximately 25,000 students through its Helping Families Initiative, and they will continue working through the Sexual Assault Initiative for sexual assault cases that have not been brought to justice.

BESSEMER CRITICAL ISSUES:

The Bessemer District Attorney wants to implement a program to educate students about how laws can affect them and develop a citizen advisory board to bridge the communication gap between the community and police. The department also wants to identify community-based re-entry programs to help people convicted of crimes transition back into life outside of incarceration. The department needs the ability to compile and measure crime data in an effort to target certain geographical areas and identify certain age groups to develop methods of crime prevention and reduce recidivism in the surrounding communities. The department deleted 1 Check Investigator and added 1 DA Investigator. The Legislature also approved adding a Deputy District Attorney to the department.

FOR MORE INFORMATION:

Birmingham Office
 Phone Number (205) 325-5252
 801 Richard Arrington Jr. Blvd. N.
 Birmingham, AL 35203
 Visit link <https://www.jeffcoda.org/>

Bessemer Office
 Phone Number (205) 497-8610
 Bessemer Criminal Justice Building Suite 110
 1851 Second Ave.
 Bessemer, AL 35020
 Visit Link <https://www.jccal.org/Default.asp?ID=1166&pg=District+Attorney+%2D+Bessemer>

Financial Plan

Birmingham	FY2020	FY2021	FY2022	FY2023
Description	Actual	Actual	Budget	Budget
Personnel	4,774,311	4,966,684	5,557,129	6,298,552
Operating	237,975	234,966	240,350	317,350
Capital	0	0	0	0
Total	5,012,286	5,201,650	5,797,479	6,615,902

Bessemer	FY2020	FY2021	FY2022	FY2023
Description	Actual	Actual	Budget	Budget
Personnel	2,379,790	2,735,382	2,755,748	2,891,393
Operating	155,262	108,147	161,417	161,417
Capital	0	0	0	0
Total	2,535,052	2,843,529	2,917,165	3,052,810

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	43	43	46	46
Part – Time	0	0	0	0
Total	43	43	46	46

Birmingham Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Cases Issued	20,000	21,475	22,000	38,000

Bessemer Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Cases Issued	4,800	4,848	4,900	5,000

District Attorney Birmingham



GOAL: Improve Relations between Community and Public Safety

Accurately and fairly prosecute cases

Helping Families Initiative

Performance Measures	FY20	FY21	FY22	FY23
# Cases	20,000	21,475	22,000	38,000
Schools Served	46	46	46	46

District Attorney Bessemer



GOAL: Improve Relations between Community and Public Safety

Accurately and fairly prosecute cases

Performance Measures	FY20	FY21	FY22	FY23
# Cases	4,800	4,848	4,900	5,000

Law Library

MISSION STATEMENT:

The Law Library, Birmingham Division, was established and is maintained for the use and benefit of county and state officials, the court system, and the public. It serves the legal needs of the Judges of the 10th Judicial Circuit, Birmingham Division, and the Birmingham Bar Association, and area citizens. Its mission is to provide the community with a current collection of legal reference materials based upon the belief that access to knowledge and information is essential to the promotion of justice and respect for the law.

Department Leadership

Law Librarian: Currently vacant

OBJECTIVES:

- To provide a legal research facility for the bench and bar of the 10th Judicial Circuit and area citizens.
- To provide access to a collection of current and basic legal reference sources.
- To provide an experienced staff to assist patrons in using legal resources available in print, on CD-ROM, and on the internet.
- To provide access to the library's collection through the maintenance of an on-line catalog using the Library of Congress Classification System.
- To continue the maintenance of an on-line inventory/accession record.
- To provide access to computers for the reproduction and transmittal of legal information.
- To maintain computerized financial records for the Law Library.
- To maintain a web page to provide information about the Law Library and to promote its use.

DEPARTMENT INSIGHTS:

While primarily serving the Bench and Bar of the 10th Judicial Circuit, the Law Library is a public facility open to patrons who need access to legal material. Most costs of this department are recovered from fees assessed on court cases.

CRITICAL ISSUES:

The Law Library will evaluate and purchase online subscriptions and print publications to ensure the availability of optimal reference sources. The Library plans to increase its holdings by 10% and to increase library usage by 12% as well.

Because many of the library's former patrons now access the library via the internet, the Law Library will be working on a plan to upgrade their web services. The enhanced web site will include updates on subscriptions, advertisement for training on West Law and other on-line training tools, and the reference request process will be streamlined.

The Law Library reimburses the County for salaries, and its operating budget is provided by the State of Alabama.

FOR MORE INFORMATION:

Phone Number (205) 325-5628
 716 Richard Arrington Jr. Blvd. N. Suite 530
 Birmingham, AL 35203
 Visit link <https://www.jeffcoda.org/>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	144,559	55,409	181,097	185,632
Operating	0	225	400	400
Capital	0	0	0	0
Total	144,559	55,634	181,497	186,032

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	4	4	4	4
Part – Time	0	0	0	0
Total	4	4	4	4

Finance

MISSION STATEMENT:

In the spirit of integrity, professionalism, dedication and inclusion; the mission of the Jefferson County Finance Department is to efficiently and effectively manage the financial assets and liabilities of Jefferson County. This includes ensuring all financial transactions are recorded in the accounting system, developing and maintaining a robust

enterprise resource planning system and reporting tools, and supporting department operations in accordance with county policies and procedures, generally accepted accounting principles and applicable laws. In carrying out this mission, it is essential that the finance department provide high quality, customer friendly service to its internal and external customers.

Department Leadership

Chief Financial Officer: Angela Dixon

Finance Director: Currently Vacant

Deputy Director: Currently Vacant

OBJECTIVES:

- To maximize investment earnings for available funds and maintain adequate portfolio liquidity.
- To maintain a system of accounts and practices which are in conformity with generally accepted accounting principles.
- To prepare and disseminate financial reports to departments and appropriate state and federal agencies.
- To prepare bid documents and specifications for all County purchases.
- To develop estimates of revenues and expenditures for operating, indirect costs and five-year capital budgets with continuous monitoring and adjustments.
- To establish, maintain and provide prudent oversight of budgets

DEPARTMENT INSIGHTS:

The Finance department consists of the accounting division, purchasing division and budget management office. The department implements sound principles of governmental accounting and manages the County's debt portfolio, investment portfolios and a cooperative purchasing program which reduces costs to members including counties and cities within the state.

CRITICAL ISSUES:

The Finance Department recently installed new lease software, LeaseQuery. In the next three to five years, the department plans to write and institute cash management procedures, update its debt management policy, and improve County debt ratings. In 2023, sewer debt should be refinanced. The department is producing its own ACFR.

FOR MORE INFORMATION:

Phone Number (205) 325-1455

716 Richard Arrington Jr. Blvd. N. Suite 810

Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=59&pg=Finance+Department>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	4,645,276	4,558,791	4,856,847	5,234,206
Operating	998,920	936,481	1,115,814	1,118,314
Capital	0	0	0	0
Total	5,644,196	5,495,272	5,972,661	6,352,520

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	52	54	53	53
Part – Time	0	0	0	0
Total	52	54	53	53

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
AP Items Processed	48,400	48,884	49,862	0
Win Budget Award	1	1	1	1



Promote Transparent Government

Performance Measures	FY20	FY21	FY22	FY23
Live Budget Hearings	30	30	30	30
Budget on Website	1	1	1	1
Audits on Website	1	1	1	1



Produce Official Operating Budget in a Timely Manner
 Achievement of GFOA Award for Distinguished Budget Presentation
 Develop and Adopt Budget Prior to Sept 30
 Maintain Budget Stabilization Funds at 25% of General Fund

Performance Measures	FY20	FY21	FY22	FY23
# Days	90	90	90	90
Budget Award	1	1	1	1
Budget Adoption Date	Sept 10	Sept 30	Sept. 16	Sept. 8
Budget Stabilization Funds	20%	25%	25%	25%
Publish ACFR	N/A	May 5	March 30	March 30



GOAL: Implement Long Range Strategic Planning

Review Financial Policies

Performance Measures	FY20	FY21	FY22	FY23
Develop Strategic Plan	1	1	0	0
Establish Compliance Team	N/A	N/A	N/A	100%
Ongoing policy review calendar	N/A	N/A	N/A	50%

Human Resources

MISSION STATEMENT:

The mission of Jefferson County is to provide exceptional everyday service through character and competence. The vision of the Human Resources Department is to help position Jefferson County as an employer of choice and a place in which we are proud to work. The Human Resources Department plans to execute its vision by focusing on customer service and operational excellence, fostering a culture of equity and inclusion, and emphasizing talent development. The department recognizes the value of a qualified and diverse workforce and facilitates a fair, equitable and productive work environment for all Jefferson County employees.

Department Leadership

Human Resources: Director: Currently vacant
Deputy Director: Romissa Walton

In an effort to maintain a productive and competitive workforce and ensure the delivery of services to Jefferson County citizens, the Human Resources department recruits, hires and retains the best qualified applicants and motivates our current employees to reflect the progressive community we serve.

OBJECTIVES:

- To provide consistent onboarding of new employees regarding policies, procedures and benefits.
- To provide guidance regarding development of management skills, information concerning career enhancement, and employee benefit programs.
- To maintain the employee leave system.
- To process payroll while fulfilling all the County's responsibilities imposed by laws and courts.

DEPARTMENT INSIGHTS:

The Human Resources Department is committed to supporting a diverse and inclusive work environment because both work together to effect outcomes. In the workplace, diversity recognizes individual differences. Without inclusion, the crucial connections that attract diverse talent, encourage employee participation, foster innovation and lead to business growth will not manifest. As such, the Human Resources Department not only supports talent development, but also equity and inclusion programs and initiatives.

CRITICAL ISSUES:

The Human Resources Department seeks to support an inclusive culture where all employees are respected and provided equitable opportunities. Simultaneously, the department seeks to become proactive in creating a forward-thinking plan regarding the County's Post Consent Decree environment. Also, the Human Resources Department aims to implement standardized performance management across the County to hold employees and supervisors accountable for desired behaviors and plans to engage relevant stakeholders, such as the Compliance Department and others, in this effort. The Human Resources Department also plans to continue to support an incentive program for the well-being of current and future employees.

Currently, there is a lack of strategic workforce planning. The department plans to implement a performance management system in the near future. They want to facility a county wide climate and culture survey as an effort to work on needed retention efforts for employees. They also have to develop and implement post-consent decree strategies.

FOR MORE INFORMATION:

Phone Number (205) 325-5249
 716 Richard Arrington Jr. Blvd. N. Annex 6th Floor
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=479&pg=Human+Resources>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	5,508,468	4,971,849	5,168,712	5,638,299
Operating	729,216	1,112,862	1,487,436	1,887,436
Capital	0	0	0	0
Total	6,237,684	6,084,711	6,656,148	7,525,735

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	55	59	49	49
Part – Time	0	0	0	0
Total	55	59	49	49

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Total Employees	3,111	2,871	2,902	2,918



Equity and Inclusion Training

Performance Measures	FY20	FY21	FY22	FY23
% Job Classes Meet Gender Diversity	73%	79%	79%	70%
% Job Classes Meet Race Diversity	82%	88%	88%	70%



Maintain Apprentice Program for ESD
 Implement Training and Tracking Program

Performance Measures	FY20	FY21	FY22	FY23
# Apprentices Promoted	10	15	16	20
Utilize LMS Training Program	N/A	100%	100%	100%
Employee Portal overview	0	70%	70%	70%

Revenue

MISSION STATEMENT:

Revenue is responsible for the administration and enforcement of many tax and license laws, municipal, county, state and federal. This responsibility includes the collection and disbursement of revenues to the above listed governmental units as well as other government agencies.

Department Leadership

Revenue Director: Travis Hulsey
Chief Deputy Director: Daren Lanier
Deputy Director: Eric Pruitt
Deputy Director: Scott Herron

OBJECTIVES:

- Enhance and maintain tax/license applications within the Revenue Management System.
- Update and expand the current Motor Vehicle data processing system.
- Implement on-line filing of various taxes.
- Adequately staff and equip satellite offices.
- Provide continuing education to all personnel in the areas of Customer Service and proper application of statutes and regulations.

DEPARTMENTAL INSIGHT:

Revenue administers the following programs: motor vehicle titles, licenses and ad valorem tax, municipal, county and state sales tax on “occasional” motor vehicles, state and county privilege licenses, driver’s license and permits, hunting, fishing and boat licenses, and local tax on sales, use, tobacco, lodging, beverage, beer, gasoline, simplified sellers use, and TV franchise tax.

CRITICAL ISSUES:

The department utilizes the Revenue Management System which takes advantage of advanced technology and improve efficiencies for collection and enforcement of tax revenues. They want to improve the ONESPOT interface with the State of Alabama online filing system for General Sales Tax and Education Tax. They will improve their Central Communications Center to enhance communications and response time to customer inquiries including an interactive voice response system to help guide citizens to appropriate units of the Revenue Department. They will improve presentation of their website and renewal reminder notices; add electronic device application accessibility, implement electronic renewal reminder notice capability and establish customer queuing capability. The department will write a departmental newsletter to enhance communications among all personnel and ensure consistent application of rules and regulations. They want to add the County Motor Fuels Tax to the online filing portal provided by the State of Alabama which will create a simpler means of filing for taxpayers.

FOR MORE INFORMATION:

Phone Number (205) 325-5171
716 Richard Arrington Jr. Blvd. N.
A-100 North Annex
Birmingham, AL 35203
Visit link <https://www.jccal.org/Default.asp?ID=698&pg=Revenue>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	11,607,158	11,145,709	12,213,280	13,263,743
Operating	1,203,886	957,221	1,369,158	1,369,158
Capital	0	0	0	0
Total	12,811,044	12,102,930	13,582,438	14,632,901

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	161	161	161	163
Part – Time	0	0	0	0
Total	161	161	161	163

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Revenue Collections	410,676,556	422,996,853	471,131,570	485,265,517



Improve Customer Service

Performance Measures	FY20	FY21	FY22	FY23
Reduce Wait Time	10%	10%	10%	10%
Increase Online Use	31%	34%	40%	40%
Drivers License Issued	67,866	72,500	77,365	78,000



Provide timely remittance of taxes

Performance Measures	FY20	FY21	FY22	FY23
Timely Remittance	100%	100%	100%	100%

County Attorney

MISSION STATEMENT:

To provide the highest quality in-house legal services to all County officials, department heads and County employees in the performance of their duties.

Department Leadership

County Attorney: Theo Lawson

Deputy County Attorney: Shawna Smith

OBJECTIVES:

- To fulfill legal requirements by prosecuting and defending civil legal matters on behalf of all county departments in federal, state and appellate courts. Prosecute employee disciplinary cases for the county before the Personnel Board. Represent county entities in administrative hearings, such as EEOC and Department of Labor actions.
- To render official and unofficial written and oral legal opinions as requested by County officials and employees regarding County business.
- To acquire property by purchase and condemnation and conduct purchase and sales closings.
- To review and prepare all County contracts including architectural, engineering, construction, purchasing and related services.

DEPARTMENT INSIGHTS:

By state law, the County Attorney serves as legal counsel to the Pension Board.

CRITICAL ISSUES:

During FY23, the County Attorney's Office will be using outside legal counsel to assist with refinancing the sewer debt. After this task is complete, the department hopes to continue reducing the cost of outside legal services. This office also houses the Risk Management Division and Minute Clerk. The County's building insurance has increased substantially over the past three years due to increases in hurricanes and fires. This is driving the County's pivot to Environmental sustainability.

FOR MORE INFORMATION:

Phone Number (205) 325-5688

716 Richard Arrington Jr. Blvd. N.

Room 280

Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=231&pg=County+Attorney>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	1,981,671	2,198,815	2,401,964	2,434,596
Operating	3,689,128	3,967,979	4,595,656	5,489,372
Capital	0	0	0	0
Total	5,670,799	6,166,794	6,997,620	7,923,968

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	17	17	18	17
Part – Time	0	0	0	0
Total	17	17	18	17

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Pending Lawsuits	95	95	133	317



Fulfill Legal Requirements

Performance Measures	FY20	FY21	FY22	FY23
Pending Lawsuits	95	95	133	317
Contacts Reviewed	369	372	725	1,271
Claims to be Investigated	121	140	163	150

Board of Equalization

MISSION STATEMENT:

The Board of Equalization is a quasi-judicial three-member body established by the state legislature to determine, by majority vote, the valuation of all property subject to ad valorem taxation. The chairman is also the administrator of the real estate appraisal section which establishes the original value of the 306,000 plus parcels located in both divisions of Jefferson County. Staff personnel annually process the valuation of all property in the County due to the 2003 directive from the Alabama Department of Revenue.

Department Leadership

BOE Director: Maria Knight
 Associate Member: Karen Wadlington
 Associate Member: Margie George

OBJECTIVES:

- To establish fair market value of property for ad valorem taxes.
- To maintain service levels to the citizenry and adjust market values as necessary.
- To inspect and appraise all properties when the need is indicated.
- To notify property owners of any change in the market value and hear protests concerning such change. Defend values in Circuit Court as filed.
- To accumulate data concerning real property for use in various analyses, such as sales ratios, land cost, market and income expense analyses.
- To assist the public in handling all ad valorem tax inquiries.

DEPARTMENT INSIGHT:

During this budget year, 320,000 valuation notices will be processed, from which approximately 7,000 will be protested, and approximately 50 will be appealed to Circuit Court.

CRITICAL ISSUES:

Over the next several years, a significant portion of our workload will continue to shift from the administrative side to the appraisal side. New technology will change the department’s work processes but will lead to more efficiency. This shift will eventually impact and decrease staffing needs on the administrative side but increase on the appraisal side. In recent years, the addition of new staff has impacted the knowledge/skill base and the learning curve has presented challenges in being fully equipped to analyze and reflect fair market value.

BOE will improve the Online Protest Module to provide efficient and convenient services to taxpayers and the department. The department will continue transitioning to a paperless workspace and will continue with classes and training to aid in a positive culture for the workforce. During the pandemic, the department allowed appraisers to work remotely which increased productivity by allowing for more time in the field. Unfortunately, commercial businesses experienced negative impacts to their income which will cause them to appeal their appraised property tax value. This will increase our workload.

The department added 2 Appraisal Analysts and also added 1 GIS Technician and deleted 1 Admin Clerk.

FOR MORE INFORMATION:

Phone Number (205) 325-5566
 716 Richard Arrington Jr. Blvd. N.
 Suite A500
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=245&pg=Board+of+Equalization>

Financial Plan

Chairman Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	266,580	274,860	274,806	293,314
Operating	0	0	0	5,600
Capital	0	0	0	0
Total	266,580	274,860	274,806	298,914

State Funded Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	4,811,878	4,985,501	5,863,134	5,928,329
Operating	928,833	937,673	1,377,023	1,452,443
Capital	188,000	39,000	225,000	1,760,000
Total	5,928,711	5,962,174	7,465,157	9,140,772

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	70	70	71	67
Part – Time	0	0	0	0
Total	70	70	71	67

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Parcels Processed	320,000	320,000	320,000	324,148

 **GOAL: Improve Lives of Citizenry**

Improved Revaluation Procedures

Performance Measures	FY20	FY21	FY22	FY23
Parcels Processed	320,000	320,000	320,000	324,148
% Field Checked	25%	25%	25%	25%

 **GOAL: Empower JeffCo Workforce**

Employee Training

Performance Measures	FY20	FY21	FY22	FY23
Staff Development	60	65	57	70



GOAL: Environmental Sustainability

Transition to paperless work environment

Performance Measures	FY20	FY21	FY22	FY23
% Transitioned	N/A	N/A	N/A	10%

Tax Assessor

MISSION STATEMENT:

The Assessor is responsible, under Revenue Laws, for assessing and levying taxes on all property subject to ad valorem taxes within Jefferson County and its municipalities including mobile homes, which are considered real property, owned and occupied by the landowner. It includes assessing and auditing personal property accounts in the county.

Department Leadership

Tax Assessor Birmingham: Gaynell Hendricks
Tax Assessor Bessemer: Charles Winston

OBJECTIVES:

- To develop economic and industrial growth stimulation.
- To maintain records and maps of all property in the county.
- To allocate taxes to various state and municipal agencies.
- To discover, list and assess property in accordance with requirements of the State Department of Revenue and real property valuation by the Board of Equalization.
- To assign value on all property being assessed under the Current Use Law.
- To establish mapping attributes layers for existing Geographic Information System and to update all property vectors.

DEPARTMENT INSIGHTS:

The Tax Assessor generates commissions of approximately \$8,221,000. Revenue of around \$17,000 will be produced from the sale of maps and other assessment related documents.

CRITICAL ISSUES:

There have been several changes in the law that requires updates to normal procedures. Act 179 changed the classification of subdivision lots and home builders spec homes each requiring encoding from both the old and new software system. Finally, the department's new software system is live. The department is working to scan documents into the system. This software system ensures quick and easy retrieval of information by taxpayers, attorneys, etc. The Assessors are implementing a software project to redraw all Jefferson County property lines to ensure accurate tax maps. TA Birmingham is also hoping to implement an online registration module.

FOR MORE INFORMATION:

Birmingham Office
Phone Number (205) 325-5505
716 Richard Arrington Jr. Blvd. N.
Room 170
Birmingham, AL 35203
Visit link <https://www.jccal.org/Default.asp?ID=245&pg=Board+of+Equalization>

Bessemer Office
Phone Number (205) 481-4125
Room 209 Courthouse
Bessemer, AL 35020
Visit Link <https://www.jccal.org/Default.asp?ID=363&pg=Tax+Assessor+%2D+Bessemer+Division>

Financial Plan:

Birmingham County	FY2020	FY2021	FY2022	FY2023
Description	Actual	Actual	Budget	Budget
Personnel	621,215	652,670	638,612	667,936
Operating	76,111	67,133	50,000	110,000
Capital	0	0	0	0
Total	697,326	719,803	688,612	777,936

Birmingham State	FY2020	FY2021	FY2022	FY2023
Description	Actual	Actual	Budget	Budget
Personnel	2,302,369	2,318,878	2,814,109	2,979,134
Operating	386,771	347,061	550,412	550,412
Capital	641,827	932,271	2,500,000	1,020,000
Total	3,330,967	3,598,210	5,864,521	4,549,546

Bessemer County	FY2020	FY2021	FY2022	FY2023
Description	Actual	Actual	Budget	Budget
Personnel	288,093	290,486	286,486	296,728
Operating	8,357	12,385	20,130	29,890
Capital	0	0	0	0
Total	296,450	302,871	306,616	326,618

Bessemer State	FY2020	FY2021	FY2022	FY2023
Description	Actual	Actual	Budget	Budget
Personnel	1,484,401	1,450,629	1,679,625	1,787,911
Operating	92,966	91,272	195,380	254,897
Capital	9,810		60,000	139,810
Total	1,587,177	1,541,901	1,935,005	2,182,618

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	69	69	69	69
Part – Time	0	0	0	0
Total	69	69	69	69

Performance Measures:

Description	FY2020	FY2021	FY2022	FY2023
	Actual	Actual	Budget	Budget
Assessed Property Value	\$10,531,999,240	\$10,738,763,380	\$11,499,705,880	\$12,000,000,000



GOAL: Improve Lives of Citizenry

Improve Customer Service

Performance Measures	FY20	FY21	FY22	FY23
Deeds Processed	20,000	25,000	27,000	27,000
Parcels Processed	15,000	20,000	22,000	22,000



GOAL: Develop Economic Growth

Measures being developed



GOAL: Improve County Financial Standing

Assessed Property Value

Performance Measures	FY20	FY21	FY22	FY23
Real/Personal Value	10,531,999,240	10,738,763,380	11,499,705,880	12,000,000,000

Tax Collector

MISSION STATEMENT:

The Tax Collector administers the collection and distribution of the ad valorem taxes on real and personal property in Jefferson County in accordance with Code of Alabama 1975.

Department Leadership

Tax Collector Birmingham: J. T. Smallwood
Tax Collector Bessemer: Eric Burks

OBJECTIVES:

- To prepare and mail tax notices.
- To maintain payment history on approximately 300,000 real property accounts and 25,000 personal property accounts.
- To collect, receive and disburse around \$600,000,000 in ad valorem tax revenue.
- To collect, receive and disburse around \$5,000,000 in land redemption collections.
- To distribute tax revenues to 45 public jurisdictions and agencies, including the State of Alabama, Jefferson County Commission, all school boards in the county, the Jefferson County Board of Health, and Birmingham-Jefferson County Transit Authority.
- To collect and distribute the following non ad valorem items: weed liens, condemnation liens, forest fees and storm water drainage fees.
- Bill and maintain mortgage company files.

DEPARTMENT INSIGHTS:

The Tax Collector will generate commissions of around \$8,100,000 and fees of approximately \$132,000.

CRITICAL ISSUES:

The department is utilizing integrated tax management software and is developing coordinated interdepartmental policies to increase efficiency and software functionality. The Collector is working on a training and succession plan and will be drafting procedural manuals for all its employees. The department will scan and attach years of paper documents to its tax management software. The department added two Accounting Assistant II's and deleted 2 Admin Clerks.

FOR MORE INFORMATION:

Birmingham Office
Phone Number (205) 325-5500
716 Richard Arrington Jr. Blvd. N.
Birmingham, AL 35203
Visit link <https://www.jccal.org/Default.asp?ID=368&pg=Tax+Collector>

Bessemer Office
Phone Number (205) 481-4131
Bessemer Courthouse
Bessemer, AL 35020
Visit Link <https://www.jccal.org/Default.asp?ID=368&pg=Tax+Collector>

Birmingham Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	2,423,123	2,567,186	2,572,614	2,679,754
Operating	370,080	1,181,128	1,520,388	1,186,495
Capital	0	0	0	0
Total	2,793,203	3,748,314	4,093,002	3,866,249

Bessemer Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	666,369	645,375	743,412	797,819
Operating	26,354	25,844	44,816	44,816
Capital	0	0	0	0
Total	692,723	671,219	788,228	842,635

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	43	42	42	42
Part – Time	0	0	0	0
Total	43	42	42	42

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Ad Valorem Taxes	\$655,201,761	\$668,305,796	\$729,115,532	\$740,000,000

 **GOAL : Improve County Financial Standing**

- Collection of Ad Valorem Taxes
- Timely Remittance of Taxes
- Timely Bank Statement Reconciliation

Performance Measures	FY20	FY21	FY22	FY23
Ad Valorem Taxes	655,201,761	668,305,796	729,115,532	740,000,000
Timely Remittance	100%	100%	100%	100%
Reconciliation within 20 days	N/A	20 days	20 days	20 days
Accurate Transactions	N/A	99%	99%	99%

Treasurer

MISSION STATEMENT:

The general duties of the County’s elected Treasurer are set out by statute (Alabama Code 11-4-23, Title 12; Section 30 et. seq.). The Treasurer’s Office acts in either a custodial or fiduciary capacity in administering 18 operating and 28 trust funds.

Department Leadership

Treasurer: Eyrika Parker

Deputy Treasurer: Sherry McClain

OBJECTIVES:

- To fulfill legal requirements and preserve an adequate fund balance by administering the County Cash Management and Investment Program for funds held by the Treasurer.
- To reconcile all the bank accounts monthly.
- To prepare various monthly financial reports.
- To prepare receipts for all incoming money.
- To verify all disbursements for County and trust funds and to distribute accounts payable checks.
- To prepare all deposits into the County and Trust funds.
- To collect data, prepare and distribute annual report of governmental units of Jefferson County as provided by Act 1197, 1973 Regular Session of the Alabama Legislature.
- To administer the County’s petty cash expenditures.

DEPARTMENT INSIGHTS:

The Treasurer’s Office will seek to maximize investment income for the operating and custodial accounts. By state law, the department serves as Treasurer for the Pension Board.

CRITICAL ISSUES:

Interest earnings have been low due to the economy and low interest rates. Due to the influx of funding for Covid, banks are having challenges with being able to SAFE additional reserve monies from the Treasurer’s accounts. These banks need to loan money in order to earn money and this effects the return they can provide on existing Reserve Money Market accounts. This will influence cashflow and spending. The Treasurer’s Office will continue to work with the Finance Department in the implementation of EFT/ACH/Prepaid Cards as additional payment options for Jefferson County vendors. The department will maintain enough liquid cashflow in reserves to cover the county’s liabilities. They will provide guidance with moving safely and securely into the digital world for accounts held in Trust (i.e. online payment options as needed by Trust Agencies). The office will shift duties among staff to be more efficient and to ensure separation of duties and best business practices. Staff will also be encouraged to attend and participate in classes and training to enhance their professional development.

FOR MORE INFORMATION:

Birmingham Office
 Phone Number (205) 325-5373
 716 Richard Arrington Jr. Blvd. N.
 Room 300
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=369&pg=Treasurer>

Bessemer Office
 Phone Number (205) 481-4192

303 Bessemer Courthouse
 1801 3rd Ave. N.
 Bessemer, AL 35020

Visit <https://www.jccal.org/Default.asp?ID=1657&pg=Treasurer+-+Besseme>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	710,013	688,192	764,045	810,101
Operating	13,279	19,982	28,868	52,400
Capital	0	0	0	0
Total	723,292	708,174	792,913	862,501

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	8	8	8	8
Part – Time	0	0	0	0
Total	8	8	8	8

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Investment Earning	\$686,117	\$1,100,000	\$400,000	\$400,000

 **GOAL: Improve County Financial Standing**

Investment Earning
 Accounts Payable Checks Processed
 Payment Receipts

Performance Measures	FY20	FY21	FY22	FY23
Investment Earning	686,117	1,100,000	400,000	400,000
Checks Processed	15,394	15,000	15,000	15,000
County and Trust	8,587	9,300	9,000	11,000

Personnel Board

MISSION STATEMENT:

The Personnel Board was created by Alabama State Law in 1935 to administer limited personnel functions for political jurisdictions within the geographical boundaries of Jefferson County. The Board operates 7 divisions (administration, technology, workforce analysis, employee relations, testing, training, and applicant services) assigning staff according to need.

Department Leadership

Acting Director: Jeff Crenshaw

Deputy Director: Currently vacant

The Commission, by law, provides space and pays expenses for the Board during the year. At the end of the fiscal year, the jurisdictions will reimburse the cost based upon their number of employees at the last payroll of the County's fiscal year. The County will recover about 60% of its upfront expenditures.

The Personnel Board's mission is to establish and facilitate a model merit (civil services) system that enhances the employment and development of government employees through innovative, efficient, and effective human resources practices that firmly uphold our values and comply with applicable laws.

The Personnel Board strives to achieve its mission by adhering to and promoting the following merit system values:

Professional Values – Serve professionally with dedication, competence and efficiency.

Ethical Values – Act ethically, reliably, and with integrity so as to uphold public trust.

Civic Values – Pursue public interest with accountability and transparency.

Human Values – Demonstrate respect, compassion, dignity and fairness in dealings with citizens and public servants.

OBJECTIVES:

- To attract, by policy and planning, local government candidates for employment, satisfying the Board's legal mandates and citizenry needs for effective government.
- To satisfy the federal court reporting requirement on the implementation of revised testing standards for classification challenges based on sex/race bias.
- To complete annual job surveys.
- To undertake long term strategic planning to increase efficiency and effectiveness of service delivery throughout the member jurisdictions.
- To expand the proactive recruitment program to reach all sources of qualified candidates, both within and beyond the local area.

DEPARTMENT INSIGHTS:

By state law, the Board is required to administer specified personnel obligations for 20 jurisdictions located within the boundaries of Jefferson County.

*The County currently reports agency funds as its only type of fiduciary fund. Agency funds are used to report assets held by the Commission in a purely custodial capacity. The Commission collects these assets and transfers them to the proper individual, private organization, or other government.

FOR MORE INFORMATION:

Phone Number (205) 279-3500
 2121 Rev. Abraham Woods, Jr. Blvd.
 Suite 100
 Birmingham, AL 35203
 Visit link <https://pbjcal.org/default.aspx>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	7,163,698	7,483,405	7,675,996	7,798,077
Operating	1,846,786	1,848,253	2,599,911	2,771,595
Capital	0	0	0	0
Total	9,010,484	9,331,658	10,275,907	10,569,672

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	70	64	66	64
Part – Time	0	0	0	0
Total	70	64	66	64

Information Technology

MISSION STATEMENT:

Information Technology is a service-oriented organization responsible for providing a full array of services in the area of data communications, information processing and management, hardware and software maintenance, as well as consultation for such needs. The department will support the County in providing value-added services that meet the strategic initiatives and goals by using secure, reliable and proven technologies in a cost effective and efficient manner while delivering excellence in customer service.

Department Leadership

Director: Srikanth Karra

Deputy Director: Antonio Crespo

OBJECTIVES:

- To provide strategic planning for management information hardware/software systems.
- To provide comprehensive review and analysis of various county functions that might benefit from a particular form of data automation.
- To provide complete design, programming and implementation services for computerized applications.
- To provide a technical support staff to maintain software and hardware, including personal computers.
- To identify and define hardware architectures and develop bid specifications for all data processing equipment.
- To develop the basic land map of the Geographic Information System Program and further link County efforts with private company applications to the benefit of both parties.

DEPARTMENT INSIGHTS:

The role of Information Technology continues to expand with the new technologies that are available. New systems receiving significant attention include Kronos and Munis upgrades.

CRITICAL ISSUES:

The most critical issue facing the Information Technology department is relating to security and avoiding ransomware demands. IT will promote the awareness of information security to all County employees through training and education; prevent and minimize data leakage and disruptions to applications and network services; employee cyber security incident management and response to threats; manage the risk of security exposure and compromise and ensure countywide compliance with State and Federal statutes and mandates. During this year, the department will provide exceptional supportive service as employees transition to telework and more online services are available. The department completed the transition from the mainframe.

Three primary areas IT is working on include:

Modernization of IT infrastructure to drastically improve performance.

Implementation of the Open Data Portal to allow citizen access to County data and improve transparency.

Improved internet security.

FOR MORE INFORMATION:

Phone Number (205) 325-5301
 716 Richard Arrington Jr. Blvd. N.
 Suite A700
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=689&pg=Information+Technology+Services>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	5,829,642	6,062,623	6,619,469	6,728,409
Operating	6,809,877	6,335,896	7,403,297	7,716,131
Capital	0	0	0	0
Total	12,639,519	12,398,519	14,022,766	14,444,540

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	51	54	55	54
Part – Time	0	0	0	0
Total	51	54	55	54

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Help Desk Work Orders	8,000	8,000	8,600	8,751

 **GOAL: Improve Lives of Citizenry**

Promote transparent government

Performance Measures	FY20	FY21	FY22	FY23
Agendas Online	52	52	52	52
Live Commission Meetings	52	52	52	52

 **GOAL: Empower Jefferson County Workforce**

Provide Training for Employees
 Reduce the Number of Work Orders

Performance Measures	FY20	FY21	FY22	FY23
Employees Trained	1,800	2,000	2,000	2,000
IT Work Orders	8,000	8,000	8,600	8,751

General Services

MISSION STATEMENT:

General Services will provide comprehensive, professional, full-service management of Jefferson County commercial real estate assets. We will maintain each property to the highest quality standards in order to deliver a safe, functional and desirable workplace for all employees, occupants, and citizens.

Department Leadership

Director: Trish Wilkins

Deputy Director: William Parker

OBJECTIVES:

- Use strategic, portfolio-based priorities, life-cycle asset programs, and best management practices.
- Maintain a complete and accurate inventory of the county's real property assets to include each asset's size, nature, and location in the portfolio in which General Services has maintenance responsibilities.
- Monitor and document the condition of real estate system assets to recognize the nature, urgency, and cost of correcting deficiencies.
- Prioritize, plan, and execute Planned Maintenance (PM) and annual maintenance projects to protect our mission-critical assets and provide safe and secure conditions for our employees and visitors.
- Embrace evolving technology and innovation to drive employee productivity and support cost savings initiatives.
- Review the annual Strategic Plan which will serve as the roadmap to guide the Department, its workforce, its programs and employees.
- Maintain a workforce equal to the challenges created by a fluid and ever-changing workplace.

DEPARTMENTAL INSIGHTS:

General Services is responsible for maintenance of approximately 3.8 million square feet of county-owned facilities and parking decks.

CRITICAL ISSUES:

For FY23 will stay abreast of the commercial real estate industry benchmark and best practices to adopt and implement as appropriate for the departmental mission.

One of the top priorities for General Services is to complete the Construction/Renovation Request and Prioritization program. This program will be a system for requesting, tracking, and predicting major and minor renovation projects. The program will be used for predicting normal end of life renovation cycle schedules. General Services will develop a process summary for tenant requests and long-term cost predictions for the asset management programs to enable the County Manager to prioritize projects. Upon completion, the construction/renovation form for the program will include the following: Detailed Process to Determine the conceptual scope of work, schedules and budgets, review and feasibility assessment by the department and a projected budget.

The renovation life cycle prediction summary will be prioritized based on equipment failure history, end of life replacement, and energy efficiency upgrade or restructuring. This summary report will include a five-year future projection for each asset management program facility and exterior programs and life cycle renovation projects.

In order to meet the strategic goals of the department and operate at maximum efficiency continued training and onboarding is the focal point. General Services support staff technical and development training will continue. The continuation of the robust onboarding process with extensive training integrated into each phase of an employee's development is the key to the department's future success. Also professional management of the department's projects, contracts and programs will require

expert staff to provide the necessary oversight needed to protect and effectively enhance the county’s property, equipment, assets and operations.

FOR MORE INFORMATION:

Phone Number (205) 214-5504
 716 Richard Arrington Jr. Blvd. N.
 Birmingham, AL 35203
 Visit link website not available

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	12,303,243	9,790,619	10,939,834	11,514,224
Operating	12,019,557	11,988,672	14,599,121	14,559,143
Capital	0	0	0	0
Total	24,322,800	21,779,291	25,538,955	26,073,367

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	198	138	144	142
Part – Time	0	0	0	0
Total	198	138	144	142

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Service Calls	14,311	14,000	17,750	18,000

 **GOAL: Environmental Sustainability**

Improve Energy Efficiency during building renovations and equipment replacement

Performance Measures	FY20	FY21	FY22	FY23
# Energy Efficient Appliances	10%	10%	10%	10%

 **GOAL: Preserve and Upgrade County Infrastructure**

Improve Customer Service

Performance Measures	FY20	FY21	FY22	FY23
Service Calls	14,311	11,809	17,750	18,000
% Completed on Schedule	89%	94%	95%	96%

Board of Registrars

MISSION STATEMENT:

The Board of Registrars is responsible for registering eligible voters and maintaining voter records for all of Jefferson County and the municipalities therein.

Department Leadership

Chairman: Barry Stephenson

OBJECTIVES:

- Register every eligible voter.
- Successfully implement new district lines at the state, county, and city level.
- Keep the voter rolls as current as possible according to the Code of Alabama.
- Properly prepare election materials for federal, state, county and city elections.
- Improve utilization of technology in registering voters and informing the public.

DEPARTMENTAL INSIGHTS:

The Board of Registrars is currently operating on the new statewide HAVA voter system.

CRITICAL ISSUES:

The department needs the resources to properly register voters, maintain accurate voter lists, keep track of all district and jurisdictional boundaries and prepare for the governor and senate elections. The department has to successfully conduct elections in the face of a lingering pandemic. Their top priority is keeping voters and poll workers safe. Since this department is responsible for polling locations, they have been diligently working to have locations open and to be sure they are safely cleaned and ready for voters. They have worked hard to move locations out of senior centers and to more secure locations. The department needs to increase productivity and efficiencies in the office through the use of applicable technology.

FOR MORE INFORMATION:

Phone Number (205) 325-5550
716 Richard Arrington Jr. Blvd. N.
Suite A410
Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=341&pg=Board+of+Registrars>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	950,536	1,001,968	944,069	951,156
Operating	568,232	466,362	455,949	130,949
Capital	0	0	0	0
Total	1,518,768	1,468,330	1,400,018	1,082,105

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	10	10	10	10
Part – Time	0	0	0	0
Total	10	10	10	10

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Registered Voters	489,798	482,093	500,000	500,000



GOAL: Improve Lives of Citizenry

Increase number of registered voters

Performance Measures	FY20	FY21	FY22	FY23
Registered Voters	489,798	482,093	500,000	500,000
Shift to electronic registration	83%	85%	85%	85%
Upgrade computer/networking in office	N/A	50%	50%	50%
Implement mapping software	N/A	10%	10%	10%
Utilize web platform	N/A	10%	10%	10%

Public Information Office

MISSION STATEMENT:

The Public Information Office works to provide the citizens of Jefferson County with timely and accurate information about County work and Commission decisions that affect their lives.

Department Leadership

Director of Public Information: Helen Hays

OBJECTIVES:

- To increase social media engagement of official County pages by 30 percent over the next year.
- To increase media coverage of County departments and their work on behalf of the citizens by 40 percent over the next year.
- To be the partner of choice with County departments when they need help getting information out to the public.

DEPARTMENT INSIGHT:

This is a relatively new role for the county and integrating with established departments is key to the success of the position as well as maintaining a positive working relationship with local and national media. The County has many positive stories to tell.

CRITICAL ISSUES:

This department needs to connect with the public and show them that the County is a valuable resource for them and that the County cares about them. Public Information wants to tell the story of Jefferson County and its work in the community to inform citizens of how their tax dollars are being utilized. The department wants to partner with county departments and Commissioners to share stories of work in the community or internally that showcase what departments and employees are working on. The department also needs to reach County employees with the same message in order to improve morale throughout the courthouse and its satellites. The department plans to begin a survey of the public to help determine areas in which the County needs to improve its services.

FOR MORE INFORMATION:

Phone Number (205) 731-2891
716 Richard Arrington Jr Blvd N Suite 251
Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=803&pg=County+Manager>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	178,237	231,385	304,577	353,099
Operating	216,923	177,945	280,500	280,500
Capital	0	0	0	0
Total	395,160	409,330	585,077	633,599

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	2	2	3	3
Part – Time	0	0	0	0
Total	2	2	3	3

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Video Stories	N/A	3	3	3

 **GOAL: Improve Lives of Citizenry**

Increase Transparency of Government

Performance Measures	FY20	FY21	FY22	FY23
Video Stories	N/A	3	3	3
3 Positive News Stories mthly	N/A	3	3	3
Podcast & gain 1,000 followers	N/A	25%	25%	25%
Citizen Satisfaction Results	N/A	N/A	N/A	50%

 **GOAL: Empower JeffCo Workforce**

Improve Communications with Employees

Performance Measures	FY20	FY21	FY22	FY23
Livestream Commission Meetings	N/A	100%	100%	100%

Non-Departmental

MISSION STATEMENT:

The non-departmental section of the operating budget is used to record expenditures and appropriations which are not under the responsibility of any particular department. Budget Management establishes these budgets.

DEPARTMENT INSIGHTS:

Non-departmental personnel costs include five Barber Commission employees. Health insurance overages are recorded here. The county portion to reimburse the Personnel Board and Emergency Management Agency was allocated here beginning in FY21. Previously, these amounts were shown as transfers.

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	0	3,273,091	103,280	103,280
Operating	0	7,638,421	4,355,796	4,254,725
Contractual	0	0	0	0
TASC	0	0	0	0
Total	0	10,911,512	4,459,076	4,358,005

Community and Workforce Development

MISSION STATEMENT:

Community and Workforce Development plans, promotes, coordinates and implements the development and maintenance of social and economic programs to improve the lives of county residents and encourages business growth and innovation.

Department Leadership

Director of Community Development: Frederick Hamilton

Deputy Director: Nigel Roberts

OBJECTIVES:

- To target funds for the revitalization and rehabilitation of designated neighborhoods.
- To provide for housing programs which will meet the County’s housing assistance goals.
- To administer the Community Development Block Grant (CDBG) program in accordance with proper fiscal and regulatory requirements.
- To implement and administer the federally funded HOME program to provide housing loans for low and moderate income families.
- To provide job and training opportunities for residents of Jefferson County.

DEPARTMENT INSIGHTS:

Most grants come from the federal government.

CRITICAL ISSUES:

The main issue facing the department is the lack of funding to meet the grant requests. To meet this challenge, the department plans to apply for additional funding from multiple grant sources, and they hope to increase their funding levels by 5%. The department also faces a personnel shortage, and they plan to cross train employees to improve work efficiency.

During FY22, the decision was made to create a separate department for Workforce and add a Director position. In July, the department’s funding for FY23 was then reduced to 3.3M causing the department to have to reassign employees to other county departments. Three Admin Clerks, two Sr. Admin Analysts and 1 Regional Grants Administrator position were then deleted from the department.

The department plans to spend:

Park, Sidewalk, Water Projects	1,217,116
Housing Rehabilitation	550,000
Homeless Activities	211,049
HOME Activities	1,043,682
Public Service	160,000
Covid Related Activities	19,191,025
Economic Development Admin Lending	1,019,877
DOJ/SAMSHA	1,000,000
ERAP	3,000,000

FOR MORE INFORMATION:

Phone Number (205) 325-5761
 716 Richard Arrington Jr Blvd N
 Suite A430
 Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=583&pg=Community+Services+and+Workforce+Development>

Financial Plan General Fund

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	744,929	1,046,641	1,018,335	1,504,373
Operating	70,684	58,521	73,350	80,350
Capital	0	0	0	0
Total	815,613	1,105,162	1,091,685	1,584,723

Financial Plan: Workforce

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	1,512,029	1,277,223	1,511,722	1,099,321
Operating	5,690,361	5,302,191	3,560,485	2,223,502
Capital	0	0	0	0
Total	7,202,390	6,579,414	5,072,207	3,322,823

Financial Plan: Community

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	665,020	735,758	1,860,969	2,122,944
Operating	8,682,507	5,959,606	889,175	695,211
Capital	0	0	0	0
Total	9,347,527	6,695,364	2,750,144	2,818,155

Financial Plan: Home

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	126,523	159,880	79,293	0
Operating	787,980	72,317	915,290	1,043,682
Capital	0	0	0	0
Total	914,503	232,197	994,583	1,043,682

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	38	41	40	34
Part – Time	0	0	0	0
Total	38	41	40	34

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Grant Dollars Administered	\$8,143,903	\$8,150,137	\$8,816,934	\$7,184,660



GOAL: Improve Lives of Citizenry

Increase Community Outreach

Performance Measures	FY20	FY21	FY22	FY23
# Workforce Participants	400	521	482	482
# Home Participants	52	1	10	50
Increase Grant Funding	N/A	5%	5%	5%



GOAL: Develop Economic Growth

Grant Funds used to support community improvements.
Improve Workforce Skills

Performance Measures	FY20	FY21	FY22	FY23
Grant – Park/Water Projects	344,843	558,393	1,273,544	1,217,116
Number of Graduates	350	300	350	350

Development Services

MISSION STATEMENT:

Development Services is a customer focused department that facilitates investment in the County and promotes orderly growth and environmental quality to create a balanced, sustainable community, one that enhances quality of life and protects the health, safety, and welfare of residents, business owners and visitors.

Department Leadership

Director: currently vacant

Deputy Director of Roads: Dayla Baugh

OBJECTIVES:

- To meet federally mandated Clean Water Act requirements under MS4 NPDES in accordance with 40 CFR section 122.26.
- To detect and discover the source of pollution.
- To educate the public in regard to stormwater pollution.
- To issue zoning approval permits for all construction within unincorporated Jefferson County
- To coordinate the processing, receiving and approval of development and construction projects.
- To issue building, plumbing, gas and electrical permits.
- To make periodic inspections of the various phases of construction to ensure code compliance.

DEPARTMENTAL INSIGHTS:

The goal of the department is to create community conditions that would make Jefferson County a destination, implement best practices, improve efficiency and provide an alluring foundation for economic development.

CRITICAL ISSUES:

The department will issue Land Disturbance activities Permits for Residential and Commercial sites and review the exemption to the permit. They will educate Jefferson County residents on how to improve water qualities. They will set up measurable goals to track the citizen impacts by reporting the outcome to ADEM and EPA

The Clean Water Awareness Campaign informs and educates the public. The campaign consists of a collaborative network of agencies and organizations whose missions intersect with stormwater pollution prevention in some manner. An e-newsletter was launched to provide a cost-effective way to support the posters and relate components of the Clean Water Awareness Campaign. The e-newsletter content expands upon the poster topics and provides links to resources that can assist positive behavioral change.

Development Services is a combination of the previous Stormwater Management Agency, Inspection Services and Land Development. This department was created in FY18 in an attempt to streamline the permitting process. The department completed implementation of a new software program to manage and maintain the permitting process to include electronic building permits for both residential and commercial, site plan permits, electronic plans review and IVR with texting capabilities. Epermit coupled with IVR will provide 24/7 access to apply, monitor, and view inspection results on permits and applications by internet or phone. They believe this effort will help the Commission meet its goal of attracting new businesses to the County.

FOR MORE INFORMATION:

Phone Number (205) 325-5321
 716 Richard Arrington Jr Blvd N B200
 Birmingham, AL 35203

Visit link <https://www.jccal.org/Default.asp?ID=825&pg=Development+Services>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	3,400,643	4,969,664	5,322,473	5,728,648
Operating	322,963	300,005	849,626	849,626
Capital	0	0	0	0
Total	3,723,606	5,269,669	6,172,099	6,578,274

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	42	43	56	56
Part – Time	0	0	0	0
Total	42	43	56	56

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Permits Issued	300	748	750	750
Plan Review	50	89	100	100
Approval	3,400	3,400	3,400	3,400
Building Inspections	8,145	4,064	4,100	4,100



Improve Customer Service

Performance Measures	FY20	FY21	FY22	FY23
# Permits	292	748	750	750
Timely Plan Review	N/A	89	100	100
Approval	3,400	3,400	3,400	3,400



GOAL: Develop Economic Growth

Utilize land planning and zoning codes

Performance Measures	FY20	FY21	FY22	FY23
Comprehensive Plan	N/A	20%	100%	100%
Revise Land Use	N/A	20%	20%	20%



GOAL: Environmental Sustainability

Reduce Blight

Performance Measures	FY20	FY21	FY22	FY23
# Demolitions	3	6	17	50
Weed Litter Violations	149	367	400	400
Criminal Litter Violations	86	68	75	75

Public Safety Expenditures

Departments	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Sheriff	48,234,582	68,804,893	72,867,644	79,459,803
Youth Detention	2,860,823	4,652,667	5,450,340	6,233,198
Coroner	4,004,429	3,983,511	4,500,399	5,671,067
Security	0	3,421,183	3,414,567	3,552,590
Emergency Mgt*	1,373,820	1,503,219	1,365,067	1,382,291
Total	56,473,654	82,365,473	87,598,017	96,298,949

*indicates fiduciary fund

Sheriff

MISSION STATEMENT:

The mission of the Jefferson County Sheriff's Office is to preserve the public peace, to impartially enforce the law, and to ensure the safety of residents and businesses. The department's vision is to effectively bridge the gap between the department and community through excellent service, transparency, and community partnerships.

A graphic with a red background and a blue vertical bar on the left side. The text "Department Leadership" is in white, and "Sheriff: Mark Pettway" is in a smaller white font below it.

Department Leadership

Sheriff: Mark Pettway

OBJECTIVES:

- To protect public safety by providing emergency response and preventive patrol in Jefferson County.
- To maintain secure facilities for housing incarcerated individuals.
- To serve the courts through service of civil processes, warrants and subpoenas.
- To maintain criminal records and fingerprint records for the Sheriff's Department, District Attorney's Office and Courts in a secure and efficient manner.
- To provide backup assistance to all police agencies within the county.
- To provide basic and advanced training for Sheriff's Office personnel and for deputies and police personnel from across the state.

DEPARTMENT INSIGHTS:

The Sheriff's Office continues to respond to the increasingly technical nature of criminal activity by implementing specialized investigative units. Highly specialized training allows detectives to investigate computer crimes, including child pornography, internet fraud and financial crimes. The newly opened Metro Crime Center uses state of the art technology to fight crime and predict crime trends.

CRITICAL ISSUES:

The Sheriff's department favors using technology such as street cameras and body cameras to reduce crime. Law enforcement must be prepared to fight crime in an increasingly high-tech world. The department wants to reduce the size of beats for deputies. Most importantly, the department is committed to having a School Resource Officer in every Jefferson County School. For FY23, 33 part time deputy positions were added to the department in order to meet this goal. This is funded by a revenue generating contract with the Jefferson County Board of Education.

As the country realizes that the policing of mental health issues needs to change, the Sheriff's Office oversees a Mental Health Crisis Unit made up of trained social workers who work with law enforcement to provide crisis intervention to residents.

The department is facing unusually high retirement rates as a class of recruits from 1989 reaches retirement time. This has caused increased vacancies and led to manpower challenges. The department also has to pick up police duties in unincorporated Jefferson County as well as any municipality which needs police presence.

FOR MORE INFORMATION:

Phone Number (205) 325-5700
 2200 Rev Abraham Woods, Jr. Blvd.
 Birmingham, AL 35203
 Visit link <https://jeffcosherriffal.com/leadership/>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	33,579,188	52,721,609	57,724,444	63,385,603
Operating	14,655,394	16,083,284	15,143,200	16,074,200
Capital	0	0	0	0
Total	48,234,582	68,804,893	72,867,644	79,459,803

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	722	719	719	717
Part – Time	0	0	0	33
Total	722	719	719	750

 **GOAL: Improve Lives of Citizenry**

Renewed for ReEntry Program to reduce recidivism rate
 Service Calls

Performance Measures	FY20	FY21	FY22	FY23
#ReEntry Graduates	19	N/A	21	21
Service Calls	123,099	150,000	150,000	150,000

 **GOAL: Improve Community Public Safety Relations**

Assign 1 School Resource Officer to all Jefferson County Schools
 Internship Program for High School

Performance Measures	FY20	FY21	FY22	FY23
% School Coverage	100%	100%	100%	100%
# Participants	68	N/A	68	68

Some statistics not available for FY22 due to Covid.



GOAL: Embrace Inclusion and Diversity

Performance Measures	FY20	FY21	FY22	FY23
Minority Sworn Patrol Officers	40%	42%	42%	42%
HBCU Job Fairs	2	2	2	2
Increase Advertising	58,200	\$59,300	\$50,000	\$25,000

Youth Detention

MISSION STATEMENT:

Youth Detention is responsible for providing detention services for children who require such services under provisions of Title 12, Chapter 1 Code of Alabama.

Department Leadership

Director: Monique Grier

Deputy Director: Juan Sepulveda

OBJECTIVES:

- To maintain the detention service to protect the public safety where the release of the child would present a substantial threat to a person or property and the child is alleged to be or has been adjudicated delinquent.
- To provide detention where the release of a child would present a substantial threat to the child.
- To provide detention where the child has a history of failure to appear for hearings before the courts.
- To provide a violence free environment for inmates with necessary shelter, food, clothing, and medical services.
- To provide educational instruction, optional religious services and substantial visitation opportunities with family members.

DEPARTMENT INSIGHTS:

Youth Detention estimates approximately 450 admissions during the year with an average of 45 days. The county is licensed for 80 beds through the State of Alabama Department of Youth Services.

CRITICAL ISSUES:

The Jefferson County Juvenile Justice Task Force was assembled to advocate for children. They have assembled to help children have the necessary support, skills and opportunities to avoid recidivism and be able to reach their full potential and they are investing in long term solutions for youth. Approximately 70% of youth in juvenile detention in Jefferson County have a mental health issue. These children need help to deal and cope with the experiences they have had.

The department is addressing this need by implementing a continuum of care approach. Providers are able to offer services at the facility level and continue care into the community. This level of integrated treatment establishes trust and a seamless transition of care. Onsite mental health services include: after hours, rapid response during emergencies, assessments, medication management, individual and group counseling.

Youth Detention has also partnered with the community, law enforcement, Family Court, and the City of Birmingham to implement the RESTORE reentry initiative. This pilot program will serve previously detained youth between the ages of 16-19 and their families. The Jefferson County Family Resource Center will facilitate the program and receive oversight from a diverse multidisciplinary steering committee.

The department partnered with the City of Birmingham Mayor's Office of Peace and Policy to establish the Credible Messenger Program for facility residents. The Jefferson County Sheriff's Department along with the 100 Black Men of Birmingham provided mentoring services to the residents in the facility. The frequency of the services was diminished due to COVID-19, but it is improving now.

The department received 300k in funding for mental health initiatives for FY23.

FOR MORE INFORMATION:

Phone Number (205) 325-5498
 120 2nd Ct. N.
 Birmingham, AL 35204
 Visit link website not available

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	2,320,810	4,152,244	4,744,379	5,117,540
Operating	540,013	500,423	705,961	1,115,658
Capital	0	0	0	0
Total	2,860,823	4,652,667	5,450,340	6,233,198

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2022
Full – Time	52	51	65	65
Part – Time	0	0	0	0
Total	52	51	65	65

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Total Annual Population	450	450	450	450



GOAL: Improve Lives of Citizenry

Reduce Recidivism of Incarcerated Youth

Performance Measures	FY20	FY21	FY22	FY23
Establish Mentoring Programs	N/A	100%	100%	100%
Increase Community Partnerships	N/A	6	6	10
Implement Gang Prevention Strategies	N/A	20%	100%	100%
Increase Educational Partnerships	N/A	2	2	2
Reduce Recidivism	N/A	46%	50%	50%



GOAL: Improve Community Public Safety Relations

Community Program Liaison

Performance Measures	FY20	FY21	FY22	FY23
Engage in Assigned Neighborhood	N/A	100%	100%	100%

Coroner

MISSION STATEMENT:

The Coroner/Medical Examiner's Office is charged with establishing the identity of human remains and determining the cause, manner and circumstances surrounding all sudden and unexpected deaths occurring in the county.

Department Leadership

Medical Examiner/Coroner: Greg Davis

OBJECTIVES:

- To investigate approximately 200 sudden and unexpected deaths utilizing a staff of investigators, board certified forensic pathologists, morgue personnel and administrative personnel.
- To maintain a specialty trained staff to function in a medical/legal investigative environment.
- To develop a staff adequately trained and equipped to work in a high risk biologically hazardous environment.
- To compile and maintain complete and accurate records in all sudden and unexpected deaths falling within the jurisdiction of the Coroner's Office.
- To make accurate determinations related to the cause, manner and circumstances surrounding death.
- To implement sound and responsible fiscal management policies.

DEPARTMENT INSIGHTS:

The authority to investigate deaths which occur unattended within Jefferson County is established by ACT 454 of the 1979 Regular Session of the Alabama Legislature, and the policies with respect to the categories of death to be investigated are set by the Medical Examiner's Commission, as stipulated in the aforementioned law.

CRITICAL ISSUES:

The department must improve toxicology analysis due to the increase in drug related deaths. Heroin deaths continue to increase emphasizing the critical importance of maintaining adequate toxicological analyses. There has also been a substantial increase in Fentanyl related deaths.

Advanced radiographic imaging like CT is becoming a standard practice and is expected to make a significant impact in determining cause, manner and circumstances surrounding deaths. The ability to use CT to examine bodies will make the department 1 of only 5 offices with this capability in the nation.

This department has assumed duties such as the County Burial Program and microbiology laboratory services previously provided by Cooper Green. This has caused the department's costs to increase, and the department is investigating approximately 7,000 deaths per year, an increase of 40%.

A major scanning project is planned for FY23 as the department prepares for a new facility and does not want a lot of space devoted to old files.

FOR MORE INFORMATION:

Phone Number (205) 930-3603
1515 Sixth Avenue South, Suite 220
Birmingham, AL 35233

Visit link <https://www.jccal.org/Default.asp?ID=236&pg=Coroner%2FMedical+Examiner>

Financial Plan:

Official Operating Budget | 2023

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	1,969,103	2,052,720	2,100,092	2,354,084
Operating	2,035,326	1,930,791	2,400,307	3,316,983
Capital	0	0	0	0
Total	4,004,429	3,983,511	4,500,399	5,671,067

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	20	20	21	22
Part – Time	0	0	0	0
Total	20	20	21	22

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Deaths Investigated	6,432	7,305	7,000	7,500



GOAL: Improve Community Public Safety Relations

Performance Measures	FY20	FY21	FY22	FY23
Deaths Investigated	6,432	7,305	7,000	7,500

Security

MISSION STATEMENT:

Security's mission is to provide exceptional security services by always putting the public, our fellow employees, and other visitors first, maintaining clear, continuous communication, and training true to our guiding principles.

A graphic with a red background and a blue vertical bar on the left side. The text is white and reads: "Department Leadership" and "Chief of Security: Barry Kennemar".

Department Leadership
Chief of Security: Barry Kennemar

OBJECTIVES:

- Honesty towards the public, employees, and other visitors.
- Integrity to honor our commitments and always do what is right.
- Trust, ensuring that the public and employees can count on us.

DEPARTMENT INSIGHTS:

Security is responsible for implementing and managing an effective physical security program for 14 Jefferson County Courthouses and facilities. This department was separated from General Services in FY20.

CRITICAL ISSUES:

There is a need for increased security presence at the County's satellite offices. The department plans to find a way to increase its presence within its budget capacity. The department plans to offer increased training to employees so that they can better identify weapons on the existing screening devices and they want to reduce the number of complaints filed against employees.

The department plans to find a web based training platform to increase training among its employees. This platform will be used in conjunction with hands on training in order to implement best practices. Employees need additional training and/or certification in First Aid/CPR, Firearms training, and how to respond to various issues at the courthouse.

The department is converting its vacant Security Guard positions into Bailiffs in an attempt to interest people in applying.

FOR MORE INFORMATION:

Phone Number (205)259-9205
716 Richard Arrington Jr. Blvd N Suite B305
Birmingham, AL 35203
Visit link: website not available

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	0	3,318,478	3,261,779	3,399,802
Operating	0	102,705	152,788	152,788
Capital	0	0	0	0
Total	0	3,421,183	3,414,567	3,552,590

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	0	59	54	54
Part – Time	0	0	0	0
Total	0	59	54	54

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Reduce Complaints	0	50%	50%	50%



GOAL: Improve Community Public Safety Relations

Customer service and de-escalation training
Increased Officer Presence at facilities

Performance Measures	FY20	FY21	FY22	FY23
Reduce Complaints	0	50%	50%	50%
Establish Walking Patrol	N/A	100%	100%	100%



GOAL: Empower JeffCo Workforce

WebBased Training Platforms
Establish reward and recognition programs

Performance Measures	FY20	FY21	FY22	FY23
Officers Trained	0	50%	50%	50%
Implement Reward Program	N/A	10%	100%	100%

Emergency Management Agency

MISSION STATEMENT:

Under the authority of the Emergency Management Act and other legislation, the Jefferson County Emergency Management Agency mitigates plans and prepares for, responds to and aids in the recovery from the effects of emergencies or disasters that threaten lives, property and the environment.

Department Leadership

Director: James Coker

OBJECTIVES:

- To provide effective management of emergency management programs through pro-active use of state-of-the-art technology, aggressive pursuit of high personnel and resources management standards, and the ability to accelerate processes during emergency response and recovery.
- To ensure efficient, effective, and integrated response to potential and actual emergencies by implementing an Emergency Management System, developing response capabilities, providing for immediate and sustained response operations, and enabling a smooth transition into long term recovery.
- To assist the local and state government and the private sector to integrate hazard identification, risk assessment, risk management, and prevention into a comprehensive approach to hazard mitigation.
- To provide for the rapid assessment and, as appropriate, verification impact analysis, and timely notification of predictions, forecasts, and/or warnings of potential and/or actual emergencies or disasters.
- To provide for an efficient, integrated and comprehensive transition process from response to recovery operations; effective disaster assistance to impacted individuals, businesses and public agencies; longer term reconstruction activities; and mitigation and risk management initiatives.

DEPARTMENT INSIGHTS:

EMA is under the direction of its own council consisting of a representative from participating governments.

*The County currently reports agency funds as its only type of fiduciary fund. Agency funds are used to report assets held by the Commission in a purely custodial capacity. The Commission collects these assets and transfers them to the proper individual, private organization, or other government.

FOR MORE INFORMATION:

Phone Number (205) 254-2039

709 19th St. N.

Birmingham, AL 35203

Visit link <https://www.jeffcoema.org/>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	315,971	631,067	788,756	808,691
Operating	1,057,849	872,152	526,311	573,600
Capital	0	0	50,000	0
Total	1,373,820	1,503,219	1,365,067	1,382,291

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	7	7	7	8
Part – Time	0	0	0	0
Total	7	7	7	8

Highway and Roads

Departments	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Roads and Trans	28,374,474	31,112,011	33,269,142	37,356,700
Fleet	7,562,303	8,462,992	10,093,511	13,381,374
Total	35,936,777	39,575,003	43,362,653	50,738,074

Roads and Transportation

MISSION STATEMENT:

We believe high quality roads and bridges improve the lives of the traveling public and the citizens of Jefferson County. Our mission is to serve the citizens by providing high quality roads and bridges. We will do this by continuously improving our processes of planning, designing, constructing and maintaining the County's roads and bridges in a professional manner while ensuring accountability.

Department Leadership

Director: Heather Carter

Deputy Director: Christopher Nicholson

Deputy Director: Robert Carr

Deputy Director: Currently vacant

OBJECTIVES:

- To fulfill legal requirements by providing training and safety programs.
- To maintain internal accounting controls on public works five-year capital projects.
- To analyze personnel, equipment and materials costs.

DEPARTMENT INSIGHTS:

The department represents the county in matters involving roads and transportation and meets and confers with federal, state and local government officials.

CRITICAL ISSUES:

- All citizen requests are addressed within 48 hours and completed as scheduled.
- Reduce the number of road and bridge related citizen complaints by 50% by 2025.
- By 2025, identify and complete 60 Safety Improvement Projects.
- By 2025, identify and complete 40 Capacity Improvement Projects.
- By 2025, reduce the number of posted bridges by 50% (4 bridges per year).
- By 2025, 90% of all annually scheduled projects will be completed on time and within budget.
- By 2023, 100% of all guard rail repairs included in the guard rail replacement program will be completed.
- By 2025, 90% of all County maintained roads will have an inspection rating of GOOD.
- By 2025, all R&T processes will be identified, value stream mapped, and guidelines written.

For FY23, the department added 1 GIS Specialist, 3 Skilled Laborers, 1 Construction Supervisor and 1 Construction Equipment Operator. The department deleted 1 Civil Engineer, 2 Laborers, 1 Street Paving Supervisor, 1 Traffic Maintenance Worker and 1 Traffic Machine Operator.

FOR MORE INFORMATION:

Phone Number (205) 325-5141
 716 Richard Arrington Jr Blvd N Suite A200
 Birmingham, AL 35203
 Visit link <https://www.jccal.org/Default.asp?ID=699&pg=Roads+and+Transportation>

Financial Plan: Roads

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	18,340,717	19,051,234	23,062,243	24,039,763
Operating	10,033,757	12,060,777	10,206,899	13,316,937
Capital	0	0	0	0
Total	28,374,474	31,112,011	33,269,142	37,356,700

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	340	338	326	326
Part – Time	0	0	0	0
Total	340	338	326	326

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Miles Paved	103	55	106	130



Provide safe highways and roads

Performance Measures	FY20	FY21	FY22	FY23
Miles Paved	103	55	106	130
Address complaints w/i 48 hours	N/A	80%	80%	80%



Reduce Congestion

Performance Measures	FY20	FY21	FY22	FY23
# Capacity Improvement Projects	N/A	25	5	5
Reduce Road Closures Due to Flooding	N/A	10%	10%	10%

Fleet Management

MISSION STATEMENT:

Fleet's mission is to repair and maintain vehicles in a timely and cost-effective manner.

Department Leadership

Mobile Equipment Manager: Charles Tyler

OBJECTIVES:

- Adherence to fuel budget by closely monitoring the consumption by user departments.
- Continue to effectively replace at least five percent of the fleet yearly.
- Closely monitor repair contracts to reduce costs by fifteen percent over the next four years.

DEPARTMENT INSIGHTS:

The department of Fleet Management is responsible for providing repair, maintenance, and administration of rolling stock assigned to individual departments by the Jefferson County Commission, and to maintain major stationary equipment for County departments.

CRITICAL ISSUES:

The department is also dealing with rising fuel costs, an aging fleet, and increased costs of maintaining the County's rolling stock. The department plans to continue reducing unauthorized purchases of plus and premium fuel products by monitoring usage trends on a monthly basis. They hope to reduce repair costs by 2-3 percent. Also, when department is properly staffed, the department would perform 80-90% of repairs in house.

Currently the nation is dealing with a shortage of new cars. Fleet Management is expecting delays in their vehicle purchase for FY23.

The increase in the price of fuel also impacted Fleet Management's budget, and the department was awarded an additional 3M to cover those continued high costs.

FOR MORE INFORMATION:

Phone Number (205) 325-5100

131 County Shop Road

Birmingham, AL 35217

Visit link <https://www.jccal.org/Default.asp?ID=1049&pg=Fleet+Management>

Financial Plan: Fleet

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	2,669,028	2,606,442	2,913,585	3,076,948
Operating	4,893,275	5,856,550	7,179,926	10,304,426
Capital	0	0	0	0
Total	7,562,303	8,462,992	10,093,511	13,381,374

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	33	33	33	33
Part – Time	0	0	0	0
Total	33	33	33	33

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Work Orders Processed	7,800	7,800	7,800	7,800

 **GOAL: Empower Jefferson County Workforce**

Provide safe and well maintained vehicles

Performance Measures	FY20	FY21	FY22	FY23
# Work Orders	7,800	7,800	7,800	7,800

 **GOAL: Environmental Sustainability**

Yearly Fleet Replacement

Performance Measures	FY20	FY21	FY22	FY23
Vehicles Replaced	5%	5%	5%	5%

Health and Welfare

Departments	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Senior Services	988,205	690,836	1,078,921	1,277,751
Cooper Green	59,920,880	61,091,721	62,137,282	70,237,853
Total	60,909,085	61,782,557	63,216,203	71,515,604

Senior Citizens Services

MISSION STATEMENT:

The mission of the Senior Services division is to provide health and education awareness, transportation services and other resources to enhance the lives of senior citizens throughout Jefferson County.

Department Leadership

Director of Community Development: Frederick Hamilton
Deputy Director: Nigel Roberts

OBJECTIVES:

- To improve the lives of citizenry by providing transportation to senior centers.
- To ensure that seniors are aware of resources available to them.

DEPARTMENTAL INSIGHTS:

Senior Citizens Services is now a division of the Department of Human-Community Services and Economic Development.

CRITICAL ISSUES:

Seniors make up 19 percent of the County's population, and this division is directly impacted by an aging population. As our citizens continue to age, Senior Services has to be ready to meet their continued and increasing needs whether this be through more senior centers, improved transportation or other areas. In order to assess the needs of senior citizens in the county, a survey will be developed to capture the needs of the 32 senior centers. Survey results will be analyzed and shared with the staff to assure that seniors have access to stimulating activities and receive information on various available programs such as personal assistance and healthcare services. A media campaign and brochures will then be developed to explain the program services offered by this division.

The majority of the senior centers in Jefferson County did reopen and meet in person. Unfortunately, the following senior centers were still closed for in person *group* gatherings in FY22:

Hopewell Senior Center (sponsored by a church)
New Hope Senior Center (sponsored by a church)

Although Hopewell and New Hope were closed to the public, they were able to provide meals (delivery and/or drive-by pick-ups) and engage with their participants. Hopefully, they will be fully open by the end of the upcoming fiscal year. It has been reported that New Hope is waiting for their new senior center to open. However, at this time, no date has been specified. Hopewell is continuing to take safety precautions.

An additional \$5,000 per senior center (33 centers) was approved in the FY23 budget.

FOR MORE INFORMATION:

Phone Number (205) 325-5761
716 Richard Arrington Jr Blvd N A430
Birmingham, AL 35203
Visit link <https://www.jccal.org/Default.asp?ID=355&pg=Senior+Citizens+Services>

Financial Plan:

Fund 01 Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	234,165	272,640	326,041	364,511
Operating	754,040	418,196	752,880	913,240
Capital	0	0	0	0
Total	988,205	690,836	1,078,921	1,277,751

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	4	4	4	4
Part – Time	0	0	0	0
Total	4	4	4	4

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Number of Sr Ctrs	32	32	33	33



Recreational Activities Provided

Performance Measures	FY20	FY21	FY22	FY23
# Senior Centers	32	32	33	33
# Participants	902	661	938	900

Indigent Care – Health Care Authority

MISSION STATEMENT:

The Health Care Authority provides quality health care to the indigent population of the county and other persons who may present themselves for care; to provide for the education of health care personnel and advancement of medical knowledge and to provide for the prevention of disease.

OBJECTIVES:

- To enhance participation in quality health care management.

DEPARTMENT INSIGHTS:

The Health Care Authority is now managed by the University of Alabama at Birmingham Hospital.

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	7,044,055	0	0	0
Operating	52,876,825	61,091,721	62,137,282	70,237,853
Capital	0	0	0	0
Total	59,920,880	61,091,721	62,137,282	70,237,853

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	219	0	0	0
Part – Time	0	0	0	0
Total	219	0	0	0

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Clinic Visits	70,000	N/A	N/A	N/A

Environmental Expenditures

Departments/Funds	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Environmental.	102,832,225	96,432,627	109,516,353	107,512,880
Env Capital Proj.	28,615,158	32,690,355	197,910,000	200,002,000
Landfill	2,584,950	952,248	2,638,750	8,035,750
Env. Debt Service	70,496,212	70,501,422	78,803,714	80,489,714
Total	204,528,545	200,576,652	388,868,817	396,040,344

Environmental Services

MISSION STATEMENT:

The mission of Environmental Services is to protect human health and the environment through the effective and efficient operation of the County-wide sanitary sewer collection and treatment system.

Department Leadership

Director: David Denard

Deputy Director: Daniel White

Deputy Director: Margaret Tanner

Deputy Director: Currently vacant

OBJECTIVES:

To properly treat and discharge water to the receiving streams of Jefferson County in accordance with the Consent Decree, NPDES permits and the Clean Water Act

- To oversee the efficient operations and maintenance of the sanitary sewer system.
- To provide sewer service to its 145,000 customer accounts.
- To review, approve and provide for new connections to the system.
- To oversee the administration of the Industrial Pretreatment Program as required by the Environmental Protection Agency.
- To manage sanitary capital improvement projects to maintain the system.

DEPARTMENTAL INSIGHTS:

Environmental Services operates and maintains the 3,150 mile sanitary sewer system of Jefferson County. It continues to operate under a Consent Decree to limit sanitary sewer overflows and wet-weather discharges.

CRITICAL ISSUES:

Critical issues faced by the department include maintaining compliance with the Consent Decree and NPDES discharge permits and maintaining an aging sewer collection and treatment system. During the next 3-4 years, the department hopes to terminate all basins from the consent decree, reduce the number of sanitary sewer system overflows to below national averages, have 100% compliance with all NPDES parameters, execute a capital improvement plan on schedule and on budget, and reduce the number of loss time injuries. Goals for this year include increasing training for all staff and selecting a new billing software as well as a utility permitting software. They want to implement and maintain Capacity Management Operations and Maintenance and further develop the Collection System Asset Management System.

FOR MORE INFORMATION:

Phone Number (205) 325-5496
716 Richard Arrington Jr Blvd N
Suite A300
Birmingham, AL 35203
Visit link <http://www.jeffcoes.org/>

Financial Plan:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Personnel	33,717,692	34,674,511	40,050,817	42,418,846
Operating	58,634,765	56,727,326	65,348,360	60,424,570
Capital Projects	28,615,158	32,690,355	197,910,000	200,002,000
Capital	10,479,768	5,030,790	4,117,176	4,669,464
Total	131,447,383	129,122,982	307,426,353	307,514,880

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Debt Service	\$70,496,212	\$70,501,422	\$78,803,714	\$80,489,714

Staffing Levels:

Description	FY2020	FY2021	FY2022	FY2023
Full – Time	554	544	554	551
Part – Time	0	0	0	0
Total	554	544	554	551

Performance Measures:

Description	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Miles of Sewer Managed	3,150	3,150	3,150	3,150



Complete Compliance with Consent Decree

Performance Measures	FY20	FY21	FY22	FY23
% Compliance	100%	100%	100%	100%
Reduce Overflows	95%	97%	95%	95%
Reduce WRF Energy Usage	N/A	5%	5%	5%
LED Lighting Utilized	N/A	5%	5%	5%

Capital Improvement Budget

Overview

Up to this point, the budget plan has focused on the provision of County services for the 2023 fiscal year. While these ongoing costs are the most visible governmental operations, Jefferson County expends significant dollars on the infrastructure necessary to support and expand these services. Significant expenditures occur for the construction, maintenance, repair, and replacement of roads, bridges, sewer trunk lines, wastewater treatment plants, and various public buildings. In some cases, capital improvements must be made to achieve a higher level of service than previously required as is often the case with wastewater treatment facilities. In other cases, the capital investment does little more than maintain an effective level of service that already exists in an aging building. To assure a systematic approach to the infrastructure, the Commission considers its capital improvement plan during its annual operating budget hearings.

Building the Capital Budget

The Budget Management Office sends each department instructions for completion of requests for both an annual operating budget and a capital plan. Generally, expenditures up to \$100,000 for renovations that do not impact or distort the operating budget are handled within the operating budget. Any requests for capital expenditures, which are projects exceeding \$100,000 and budgeted over a several year period, should be included in the capital budget request package. The capital budget request package asks the department to provide or estimate the total amount of the project; the yearly amount needed in a multi-year project; the split of funding between the County and other sources, if any; the totals already expended, if an existing project; and the amount which the Commission has previously authorized for the project, if any. The department further estimates the annual effect, by fiscal year, upon the operating budget as the project draws to a conclusion. BMO informs the County Manager of such data for the existing projects before the Executive Team meets on the new capital requests. Capital planning decisions are made with consideration to their overall impact, whether to use current revenues, to enact an increase in taxes or fees, or to issue long-term debt for some new facility. As expected, there is more uncertainty associated with capital improvements that extend into later years. Changes in priorities, resources, and other factors may alter future capital improvement plans.

At the annual budget hearings, which are open to the public, the County Manager indicates any changes to be made to the existing capital project plans and also considers requests for new projects.

The Capital Improvement Plan, which includes the current fiscal year capital budget, is formally adopted during a regular meeting of the Commission. The County maintains a general Capital Improvements Fund, a Multi-Year Capital Fund and a Road Improvement Fund. Other projects are recorded in the Sanitary Operations Fund.

Capital Budget Calendar

In March, the Budget Management Office forecasts long-range revenues and expenditures and completes a mid-year analysis of revenues and expenditures for all funds and projects the fund balance for the upcoming fiscal year.

In April, the County's financial system, Munis, is opened for department to begin budget entry/requests.

In mid-May, General Fund departments revenue projections are due.

In June, revenue budget projections are determined.

In June, departmental budget requests, including capital, are due in the Budget Management Office.

In July through August, the Budget Management Office completes a comprehensive review of budget requests, which includes extensive financial analysis and numerous meetings with the departments to resolve any problems and to clarify areas of concern. Recommended budgets are prepared by the Budget Management Office and are submitted to the CFO and County Manager.

In September, the CFO and County Manager review the budget requests and the County Manager presents the budget to the County Commissioners during a public committee meeting.

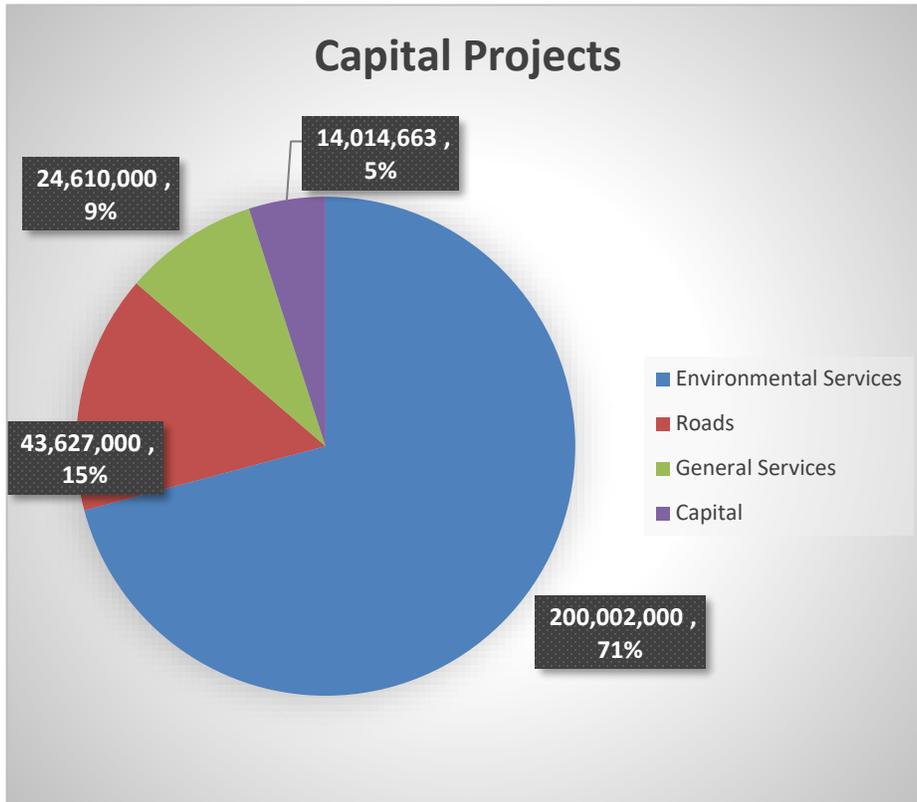
In September, the Jefferson County Commissioners formally adopt the recommended budget during a public Commission meeting. The adopted budget consists of an estimate of revenues, authorized appropriations, and approved staffing levels for each department.

Recent Decisions in the Capital Budget

The Commission has continued its practice of using some funds to stimulate external projects, such as storm shelters and to the civic center for expansion, where the Commission funds an external channel ready to proceed with the project. The Commission is especially interested in revitalizing neglected areas of Jefferson County, especially downtown Birmingham. One downtown project that has long been talked about is the expansion of the Birmingham-Jefferson Civic Center. In order for the expansion to occur, the County, City and State had to work together to help fund the project. As of now, Commission has agreed to funding 1 million a year for 30 years to fund the completed upgrade of the Legacy Arena and the new Legacy Arena, an open-air stadium.

Investing in our infrastructure remains a steadfast priority of this commission as they work to implement Roads and Transportation 5-year capital plan and work to restore road ratings to top quality. This year's budget includes 43.6 million dollars to help the department complete various road projects. The County applied for funds from the Alabama Transportation Infrastructure Bank to help finance long term roads projects. The County was awarded approximately 69.4M to be utilized over the next three years. For FY23, the County budgeted 27.9M of these funds. These funds will be used on Old Tuscaloosa Highway, North Chalkville and Bell Hill Roads. The department will not need more employees to undertake these improvements.

The County has responsibility for the entire sewer system rather than relying on cities to handle the infiltration problems. The Environmental Services Department has developed a Capital Improvement Program for FY2023 and beyond which identifies long term goals and strategic objectives to bring the County into compliance with the federally issued Consent Decree and updated mandates to the Clean Water Act.



Jefferson County budgeted \$200M in FY23 for this department. Keeping the County’s sanitary sewer collection system in sound structural condition is critical to having a financially sustainable system that protects public health. Through the collection system asset management program, ESD is assessing and rating the condition of its sewer lines. The most critical and deteriorated lines will be prioritized and scheduled for replacement and rehabilitation. While the department should not require more employees to operate this program, customer benefits should be significantly enhanced.

Figure 37 Capital Projects cost comparison by department.

General Services will be entering the building stage for a new 28M Animal Control Shelter. The Birmingham Humane Society is planning to expand and have their services on one site. Jefferson County is partnering with them and will build the Animal Shelter. No additional personnel should be needed; however, utility costs should be reduced due to the use of high efficiency equipment.

Impact on Operating Budget and Debt Service

The following schedule presents projects approved for fiscal year 2023 and projections through FY2028. The schedule is divided by departments, but policy decisions do not differ by category. Most of the current projects do not have an identifiable impact, but the exceptions include the Animal Clinic, the mechanical asset upgrade, the Coroner and Youth Detention building and Phase 4 of the 2121 upgrade where most of the savings will be in power and gas costs when equipment is modernized. Some sewer upgrades will also result in utility savings.

The other projects will have minimal if any impact upon current or future operating budget expenditures. Projects, such as the Animal Clinic, will be contracted out to third parties and will not require any additional staffing or operating costs to Jefferson County. Many of the capital projects have been

approved to bring the County into compliance with regulations for handicapped accessibility, clean air, clean water, and similar regulations.

Currently, the County is using its revenues to fund its capital projects. Also, as stated earlier, the County received an Alabama Transportation Infrastructure Bank Loan for its roads projects. Environmental Services, as an enterprise fund, uses its revenues to cover its capital improvement plan.

Road projects use revenue from the bottom of the waterfall to fund its projects. Assets attributed to general fund departments as well as county building projects use revenue from the Bridge and Public Building Fund. Utilizing these revenues for capital is a conscious choice made by the County as their long term goal is to refinance the sewer bonds during 2023. The County needs to show its ability to live within its means in order to accomplish this goal.

This results in a constant give and take as there is limited revenue to cover the County's capital needs. As time passes, the County hopes to be in a better financial position to fully establish and fund its capital plan.

ESD projects are all related to three County priorities, enhancing the quality of life for the citizens, promoting environmental sustainability and preserving and upgrading the public infrastructure. ESD manages and maintains the county sewer system and these facilities have to be maintained to prevent sewage runoff in the creeks and rivers and to meet the highest environmental standards of the Clean Water Act. Meeting this goal improves life quality for our citizens by providing them with an environmentally safe place to live. Existing infrastructure must also be maintained to protect county employees.

General Services has four projects they are undertaking this year. The first is construction of an animal control facility. Construction of this facility will preserve and upgrade the public infrastructure as the current location is in need of major rehabilitation. This facility will promote environmental sustainability as energy efficient equipment will be used upon completion.

Secondly, General Services will begin the design phase of a new Youth Detention Facility. This facility will improve community public safety relations by providing youth detainees a safe place to live and by bringing comfort to families whose children are being confined in this facility. It will also upgrade the public infrastructure by providing a new building to replace an old structure. The building will promote environmental sustainability as modern energy efficient equipment will be used upon completion.

The department is also beginning the design phase of a new Coroner's facility which will improve community public safety relations by providing upgraded facilities for autopsies and more technologically advanced equipment. The structure will promote environmental sustainability by using modern equipment and digital storage. It will also upgrade the public infrastructure.

The final project is upgrading the County's elevator system which will preserve and upgrade the County's infrastructure.

Roads projects are developed to promote economic growth as the County believes the conditions of its roads can either enhance or deter economic growth. Projects are picked in high traffic areas to promote

growth. These projects also enhance the quality of life for citizens as they know they are driving on safe roads. These projects promote environmental sustainability by improving the operational efficiency of the transportation system. Improving system operations can decrease traffic congestion and delay, reduce fuel consumption, and decrease greenhouse gas emissions from the transportation sector.

The County's asset equipment replacement program empowers county employees by providing the software upgrades necessary to make their jobs more efficient and it also enhances the lives of citizenry by allowing them online access to the government. This promotes economic sustainability by removing the need for persons to come to the courthouses.

Five Year Impact Projections

Description	FY2023	FY2024	FY2025	FY2026	FY2027
County Building Projects	55,475,355	44,243,050	41,328,950	54,500,000	4,000,000
Road Projects	9,606,900	70,728,398	39,437,795	19,750,000	32,400,000
ATIB Road Projects	27,950,000	24,942,870	3,145,839	0	0
Sewer Projects	158,678,787	191,601,819	121,874,690	94,871,302	65,225,287
GF Asset Replacement	9,786,252	10,026,857	10,227,394	10,431,942	10,640,581
GS Asset Replacement	5,205,048	2,500,000	2,500,000	2,500,000	2,500,000
Road Asset Replacement	6,070,100	5,000,000	5,000,000	5,000,000	5,000,000
ESD Asset Replacement	5,194,464	4,500,000	4,500,000	4,500,000	4,500,000
Total	277,966,906	353,542,994	228,014,668	191,553,244	124,265,868

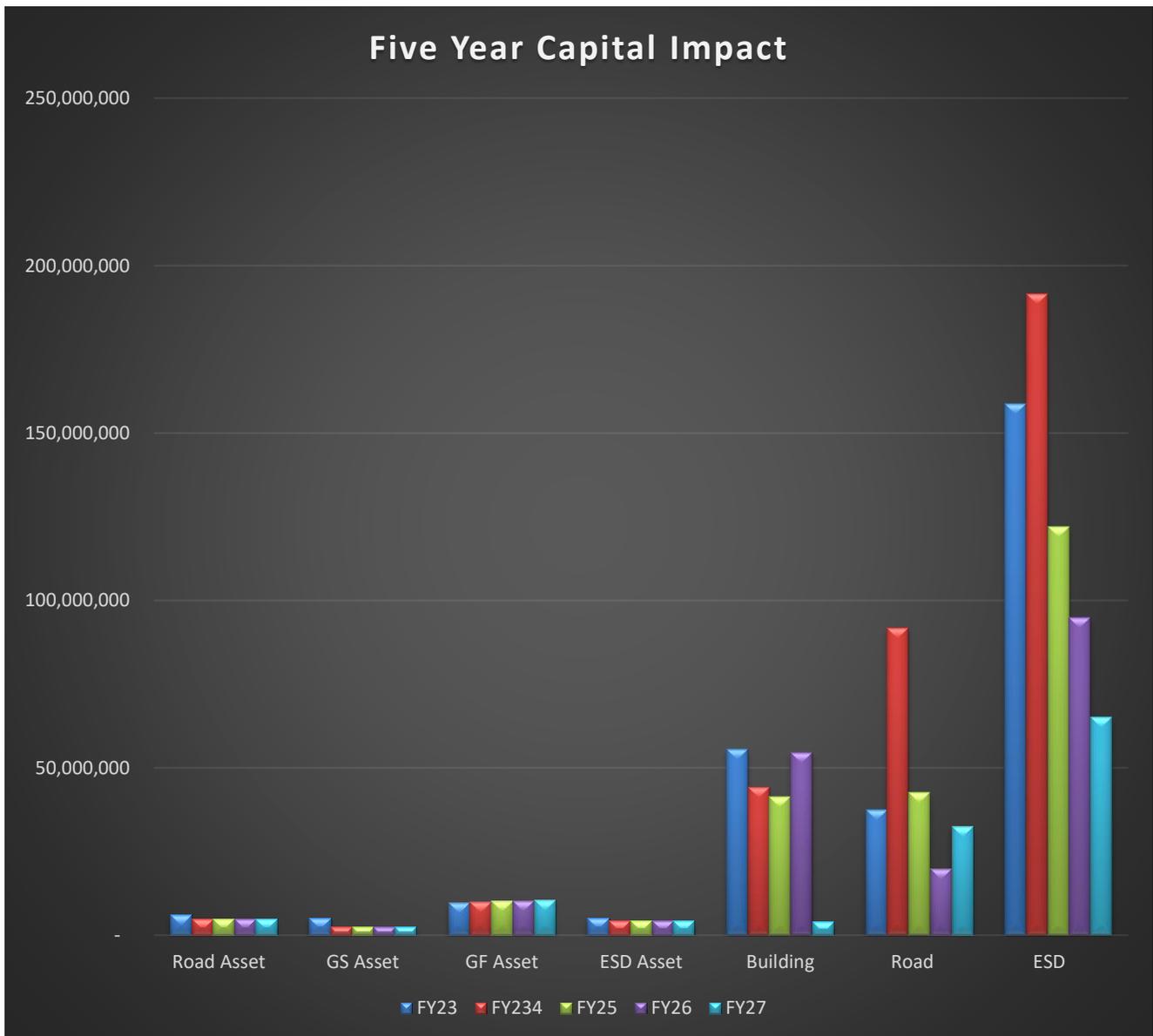


Figure 38 Capital Impact comparison by activity over five years.

General Services 5-Year Budget Summary

	2023	2024	2025	2026	2027
Projected Capital Expense	55,341,298	44,423,050	41,328,950	54,500,000	4,000,000

The deferred maintenance is caused by both the lack of capital and personnel. The direct result is a thirty percent reduction of preventative maintenance work orders not being performed on Jefferson County building assets, mechanical equipment, electronic systems, and electrical distribution systems. The staffing level problems have resulted in more frequent mechanical, electronic, and electrical failures; thus, repair costs are much higher than addressing the issues with preventive maintenance.

This budget includes 5M for asset replacement and deferred maintenance. The other \$24.6M is primarily for construction of the Youth Detention and Coroner facilities. The department has approximately 8M of encumbered costs for equipment carrying forward into FY23.

The department estimates yearly costs of 1.3M for asset replacement. Approximately 7.5M of encumbrances will carry forward. Also, 14M for the animal shelter that was budgeted in FY22 will carryforward to FY23. The expected expenses for FY23 are about 5M less than the department’s requested budget. This difference is due to timing of the expenses. For example, the department may have to encumber the full amount of the Animal Clinic contract, but the expenses are paid out over the course of the contract.

General Services anticipates no changes in staffing needs due to their five year plan. They do, however, anticipate reductions in utilities due to the 2121 Phase 1 Safety MEP Upgrade and the FY23 Mechanical Assets Upgrade. High efficiency new equipment is being utilized in these projects, but there are too many variables to determine the amount of the savings.

- | | |
|---|---------------------|
| • Maintenance Contingency | \$ 1,000,000 |
| • Capital Asset Replacement | \$ 4,205,048 |
| • Deductible | \$ 250,000 |
| • Coroner Facility Design only | \$ 2,000,000 |
| • Family Court Roof | \$ 1,665,000 |
| • BOE Project | \$ 500,000 |
| • 7 th Avenue Parking Deck | \$ 1,500,000 |
| • Birmingham Courthouse Elevator Design | \$ 3,000,000 |
| • 2121Build Out for Public Defender | \$ 3,800,000 |
| • Youth Detention Design | \$ 2,145,000 |
| • 2121 Parking Deck Phase 4 | \$ 5,000,000 |
| • Bham Jail Waste Water Project | <u>\$ 5,000,000</u> |
| | \$30,065,048 |

Project	FY2023	FY2024	FY2025	FY2026	FY2027
**2121 Park Dek Rehab	5,250,000				
Family Court Roof	1,693,188				
Code Compliance	117,227		150,000		
**Youth Det Renovation	4,209,931	4,726,050	3,178,950	14,000,000	
*Bham Pipe Replac	5,000,000				
*Compliance Space	73,796				
Forestdale Restroom	264,978				
*Salvation Army Demo	104,543				
**Animal Control Facility	16,368,976	14,450,000			
*Bham Elevator Rehab	6,493,041	3,000,000			
*Coroner Facility	2,000,000	7,000,000	11,000,000		
**BOE Buildout	527,180				
*R&T Ketna Bess Fac	67,600			11,000,000	
*Bess Absentee Voting		3,250,000			
Criminal Justice Ctr			500,000	14,500,000	
*2121 Bldg Floors	4,170,839	4,000,000	4,000,000	7,000,000	4,000,000
*7th Ave Parking	1,500,000		14,500,000		
Project Manager	500,000				
Capital Asset Replace	3,339,105	1,500,000	1,500,000	1,500,000	
Emgcy Mait Continge	2,000,000	1,000,000	1,000,000	1,000,000	
***Yrly Anticipated Proj	7,000,000	8,000,000	8,000,000	8,000,000	
Total	60,680,403	46,926,050	43,828,950	57,000,000	4,000,000

*Conceptual Budget includes projects with estimated years and conceptual budgets for FY23 but no approved contracts yet

**Preliminary Design Budget FY23

***Expected reduction in utilities due to high efficiency equipment.

Capital Fund 5-Year Budget Summary

	2023	2024	2025	2026	2027
Projected Capital Expense	14,014,663	14,715,396	15,451,165	16,223,723	17,034,909

The capital fund also contains expenses for various General Fund departments. The majority of these purchases relate to vehicles; however, Information Technology capital purchases are related to the technology needs of the County. The Board of Equalization needs some minor renovations. The needs of this department have been incorporated into General Services capital plan. Approximately 6M of encumbrances from FY22 will carryforward.

- Community Development \$ 40,000
- Coroner \$ 40,000
- Development Services \$ 120,000
- District Attorney Bham \$ 350,000
- Fleet Management \$ 1,658,000
- General Services \$ 5,455,058
- Information Technology \$ 1,055,715
- Security \$ 39,100
- Sheriff \$ 5,216,800
- Family Court \$ 40,000
- Total Equipment** **\$14,014,663**

Roads and Transportation 5-Year Budget Summary

	2023	2024	2025	2026	2027
Projected Capital Expense	15,677,000	75,238,398	44,437,795	24,750,000	37,400,000

	2023	2024	2025	2026	2027
Projected Capital Expense ATIB	27,950,000	24,942,870	3,145,839	0	0

The department anticipates no personnel needs as a result of their road construction activity, and the department would not see any savings in utilities or other areas. Approximately 6.6 million dollars of encumbrances for various projects will carry forward into FY23.

The State of Alabama enacted a new gasoline tax in 2019. As part of the tax, the state established an Alabama Transportation Infrastructure Bank to assist in financing major qualified projects by providing loans to government units for constructing and improving highway and transportation facilities necessary for public purposes. The County was able to receive a loan for 69.4M over three years with 27.9M being budgeted this year.

- Capital Equipment \$ 6,070,100
- Comprehensive Plan \$ 82,500
- Resurfacing \$ 2,800,000
- Countywide Safety Imp Projects \$ 500,000
- Bell Hill Road \$ 650,000
- Linndale Road \$ 575,000
- Gateway Beautification Maintenance \$ 258,000
- Caldwell Mill Road \$ 1,250,000
- Old Tuscaloosa Highway \$ 700,000
- Sicard Hollow \$ 1,050,000
- McAshan Road \$ 500,000
- North Chalkville Road \$ 480,000
- Grants Mill Road \$ 750,000
- Gardendale Fultondale Connector \$ 11,400
- \$15,677,000**

ATIB Funding

- South Shades Crest \$ 3,000,000
- Lowetown Road \$ 4,800,000
- Carson Road \$ 750,000
- Lakeshore Parkway \$ 2,000,000
- North Chalkville \$ 9,300,000
- Bell Hill \$ 8,100,000
- \$27,950,000**

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027
Program Mgmt Asst	82,500	750,000	500,000		
Safety Projects	500,000	500,000	500,000	500,000	
Bell Hill Rd	8,750,000				
Eastern Valley		1,000,000	6,000,000		
Grants Mill Road		1,500,000	2,000,000		
N Chalkville Rd	9,780,000				
Morgan Road Design				2,000,000	
Galleria Blvd Extension		1,340,056	2,500,000		
Watershed Modeling			5,000,000		
Ctywide Hydrologic Map			2,500,000		
Lindale Road	575,000				
Old Tuscaloosa Intrsection	5,500,000				
Old Tuscaloosa Widening			3,000,000	8,000,000	8,000,000
Caldwell Mill Rd	450,000	13,500,000			
Lakeshore Pkwy Ext	2,000,000	21,000,000			
Old Looney Mill Bridge	400,000	1,450,000			
Caldwell Mill Bridge	400,000	1,450,000			
South Shades Crest Rd	3,000,000				
Fletcher Rd					
Parkwood Rd Brdge		1,250,000			
Sicard Hollow Rd	1,050,000	5,000,000			
Carson Rd	750,000	13,000,000	3,145,839		
Rocky Ridge Rd			925,000		
Cahaba River Rd & 280		3,000,000			
Cahaba River Rd		3,000,000		4,000,000	7,500,000
J Terrell Wooten Dr		700,000			
Pine Hill Rd		5,000,000			
Hollywood Blvd		1,250,000			
McAshan Road	500,000	17,642,870			
Gdale Fdlar Project		2,000,000	10,000,000		
Gdale Fdale Connector	11,400				
Old Rocky Ridge			2,000,000		3,500,000
Tarrant Huffman Rd				1,250,000	7,500,000
Acton Rd		100,000	1,000,000	4,000,000	5,900,000
Grants Mill Rd	750,000	250,000	2,500,000		
Gateway Beautification	258,000	988,343	1,012,795		
Resurfacing	2,800,000				
Capital Outlay	6,070,100	5,000,000	5,000,000	5,000,000	5,000,000
Total	43,627,000	100,671,269	47,583,634	24,750,000	37,400,000

Environmental Services 5-Year Budget Summary

	2023	2024	2025	2026	2027
Projected Capital Expense	163,873,251	196,101,819	125,687,469	99,371,302	69,725,287

ESD budgeted 200,002,000 for its capital projects; however, the department anticipates spending around 164 million. ESD projects approximately 4.6M yearly for capital equipment replacement.

The department anticipates no extra personnel needed as a result of their projects, but they do anticipate reduced utility expenses due to the use of high efficiency equipment. They have no way to measure the savings at this time.

- 2015 Amp06 \$ 5,200,000
- 2019 PS02 Summit \$ 3,000,000
- 2020 PC01 Pine \$ 3,000,000
- 2022 Amp13 Miscellaneous Comp Rehab \$ 2,200,000
- 2021 Amp 12 McAdory \$ 3,600,000
- Village WRF Phase III Improvements \$ 47,000,000
- 2020 Amp 03 Coosa \$ 11,400,000
- Shade, Five Mile, Village Facility \$ 4,140,000
- 2021 Amp 02 Irondale \$ 1,900,000
- Valley Creek WRF Clarifier \$ 2,550,000
- Valley Clar Crane \$ 15,000,000
- Five Mile Inf PS Hy \$ 4,300,000
- 2020 Amp06 CSXRR \$ 1,600,000
- Five Mile Creek \$ 310,000
- Hoover Area PS \$ 1,100,000
- 2023 Amp01 Rehab \$ 5,400,000
- 2023 PS02 Chapel 1 \$ 380,000
- 2023 Amp02 Sewer Replacement \$ 5,000,000
- 2023 Amp06 Misc \$ 3,000,000
- 2023 Amp07 Collegeville \$ 5,000,000
- 2022 PS02 Bham Race Course Upgrades \$ 655,000
- 2022 PS03 Cunningham PS Upgrades \$ 485,000
- 2023 PS03 Corbet Branch \$ 320,000
- 2023 Amp09 72nd Rehab \$ 1,500,000
- 2023 Amp10 Ensley \$ 4,800,000
- 2023 Amp 13 Hillman S \$ 5,400,000
- 2023 Amp13 Hillman N \$ 5,000,000
- 2023 PS04 Riverchase \$ 430,000
- 2023 Amp15 Messer \$ 320,000
- Gen Controls Ph 2 \$ 600,000
- 2021 Amp14 Mtn Oaks Dr \$ 3,800,000

• 2021 PS04 Patton Creek	\$ 5,200,000
• 2021 PS03 Newfound Cir	\$ 4,372,000
• Village WRF UV Imp	\$ 1,400,000
• 2023 PS05 Alameda	\$ 390,000
• 2019 Amp05 Mtn Brook	\$ 13,250,000
• 2020 PS02 Walker	\$ 3,000,000
• 2023 Amp Program Mgmt	\$ 19,500,000
• 2021 Amp01 Hwy 150	\$ 2,500,000
• 2021 PS01 Lewisburg	<u>\$ 2,000,000</u>
	\$200,002,000

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027
2019 Sanitary Sewer Rehab	498,974				
Brighton Comp Rehab	441,798				
2020 Sanitary Sewer Rehab	2,193,105				
Hwy 150/I-459 Main Replace	1,663,610				
2021 Sanitary Sewer Rehab	2,484,002				
Fulton Ave Comp Rehab	3,732,590	94,764			
Fargo Dr Comp Rehab	3,191,454				
Mtn Oaks Dr Comp Rehab	3,460,055	284,701			
Brickyard Hills Comp Rhb	153,254				
Hoover HS Comp Rehab	2,710,677				
Misc Comp Rehab	126,034				
Homewood Sewer Rehab	1,904,952	345,513			
2022 Sanitary Sewer Rehab	5,318,884	76,930			
2022 Misc Comp Rehab	2,397,482	172,918			
2023 Sanitary Sewer Rehab		5,195,494	204,506		
2023 Village Manhole		3,500,000			
Collegeville Comp Rehab	24,299	4,506,542	469,159		
72 nd St Comp Rehab	1,825,602	73,050			
Ensley West Comp Rehab	11,383	4,393,233	395,383		
Hillman South Comp Rehab	302,075	5,048,188	49,737		
Hillman North Comp Rehab		4,271,951	728,049		
2024 Sanitary Sewer Rehab		143,478	4,856,522		
Americana Dr Comp Rehab		343,641	1,016,359		
Cleburn Ave Comp Rehab		612,372	3,187,628		
Bon Air Palmer Ave Comp				3,630,812	169,188
Vanderbilt Rd Comp Rehab				1,239,811	360,189
Debardeleben Comp Rehab		12,128	4,086,463	501,409	
2025 Sanitary Sewer Rehab				5,000,000	
Ensley South Comp Rehab				38,064	4,176,372
2025 Large Sanitary Rehab			342,242	1,657,758	
2026 Sanitary Sewer					4,808,054
2027 Large Sanitary Rehab					359,259
2027 Sanitary Sewer Rehab					14,574
Martinwood Lane Rehab				110,592	3,682,592
Village Hydraulic Model	82,313				
Sewer Billing Software	60,060	44,665	44,544		
Document Mgmt Software	495,687				
Capital Equipment	5,194,464	4,500,000	4,500,000	4,500,000	4,500,000
2020 Asset Mgmt Program	5,845,340				
2023 Asset Management	2,391,316	6,440,132	6,440,132	4,228,421	
2026 Asset Mgmt				2,416,973	6,696,711
Vertical Asset Management	2,174,234				
2019 Pump Station Upgrde 1	2,680,140	25,339			
2019 Pump Station Upgrde 2	160,791	2,570,537	429,463		
Pinewood PS Upgrades	19,687	2,664,729	505,340		
Alemeda PS Upgrades	34,918	3,069,417	34,579		
Ashville Rd PS Upgrades	4,143,085	343,456			
Lewisburg PS Upgrades	1,375,185	1,889,765			
Cunningham PS Upgrade	24,024	135,892	2,038,052	128,142	
Newfound Creek PS Upgrade	4,502,000	142,584			
Patton Creek PS Upgrades	1,986,256	4,013,744			
Adamsville PS Upgrades		71,977	3,023,900	879,122	

Project Name	FY2023	FY2024	FY2025	FY2026	FY2027
Bham Race Crse PS Upgrade	54,280	632,153	4,198,567		
Cunningham Upgrade	22,766	425,651	3,518,183	38,400	
Five Mile Crk PS Upgrade		194,671	2,610,510	4,819	
Chapel 1 PS Upgrade		27,226	290,236	3,351,839	10,699
Corbet Branch PS Upgrade	27,934	713,458	1,428,608		
Riverchase PS Upgrade	8,891	210,763	2,620,627	89,719	
Alameda PS Replacement	25,896	203,969	2,851,738	9,397	
Sandusky PS Upgrade		45,129	1,143,918	2,110,954	
Acton Rd Upgrade		55,414	1,471,349	1,773,237	
2025 PS Upgrades		3,017	171,206	5,002,134	423,644
2026 PS Upgrades			3,017	183,034	4,345,262
2027 PS Upgrades				3,189	194,691
Hoover Area Odor Control	185,714	914,286			
2019 Sewer Replacement	243,419				
2020 Sewer Replacement	383,720				
2021 Sewer Replacement	2,200,104				
Five Mile Crk Main Replace	2,409,986	29,844			
2022 Sewer Replacement	4,495,507				
2023 Sewer Replacement	58,427	4,905,618	35,955		
2024 Sewer Replacement		143,478	4,856,522		
2025 Sewer Replacement			158,969	4,836,547	4,484
2026 Sewer Replacement				323,767	4,676,233
2027 Sewer Replacement					350,673
Pratt Brdge Sewer Replace	22,811				
Hoover Main Relocation	90,000				
Tarrant Huffman Sewer P	520,748	4,644,647	34,604		
Leeds Pump Station SSO	4,818,413	12,920			
East Lawson SSO	93,461	645,948	8,569,424	353,050	
Mtn Brook Abatement	7,321,743	6,649,431			
Bessemer Relief Sewers	144,316	213,583	8,967,604	10,114,552	197,245
Powder Plant Pump Station	204,690	3,279,710	1,830,551	4,852	
Coosa Ave PS Capacity	296,188	11,164,701	15,458		
CSX Railroad Abatement		1,600,000			
Irondale Abatement	17,517	1,404,012	523,918		
West Homewood Improve	98,584	78,079	2,453,888	3,349,945	
McAdory School Imprvment	133,781	3,068,822	625,531		
Brickyard Hills Imprvment	2,915	38,896	622,441	53,228	
Leeds Churchill Imprvements	31,948				
Rice Creek Upgrade		10,000	319,300	487,850	3,382,850
Messer Airport Alley			79,680	1,118,814	1,021,506
Cedar Hill		748,038	2,051,962		
Shades Basin Capacity		4,687	47,047	489,017	59,250
Tin Mill Road	3,242,028				
Trussville Basin 2			71,529	43,708	1,620,473
Valley Crk Basin 2a			43,689	61,581	1,050,619
Village Crk Basin 4				59,158	35,596
Village Crk Basin 3			23,368	270,087	134,945
Swiss Ln Sanitary Sewer	5,386	186,543	187,857	219,386	7,186,945
Valley Crk Phosphorous Imp	3,825	119,800	433,750	4,802,021	390,604
Shades Valley Renovations	3,311,141				
Facility Imp Phase 2	106,581	4,251,271	12,363		
Five Mile Hydraulic Imp	4,182,937	132,662			

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Project Name	FY2023	FY2024	FY2025	FY2026	FY2027
Village Crk Improvements	9,876,841	32,712,665	4,898,522		
Cahaba River Phase 3 Imp	22,069,269	35,294,723	7,523,937	105,645	
Generator Controls Replace	6,569,008				
Generator Controls Phase 2	32,340	355,238	4,577,923	134,500	
UV Replacement	9,002,451				
Valley Crk Rehab	2,166,461	12,885,382	37,831		
Valley Crk Ultraviolet Imp	18,939	274,539	1,192,510	9,206,380	3,107,632
Five Mile Headworks	7,593	3,335,714	13,360,489	96,204	
Village Crk Ultraviolet Imp	22,035	242,748	997,911	7,142,215	1,995,091
FY2024 WRF Repair			402,162	10,634,399	3,963,439
FY2025 WRF Repair			57,727	545,682	1,394,773
FY2026 WRF Repair				67,500	558,750
FY2027 WRF Repair					68,250
Shades & Village Sanitary	173,581				
2022 Sewer Assessment	534,198	112,009			
2025 Sanitary Sewer Assess			327,309	1,172,691	
2021 Service Lateral Insp	316,381				
2021 Structural Defect ID	3,622,620				
2022 Structural Defect ID	4,922,993	171,998			
2022 Service Lateral Insp	1,851,372	17,628			
2023 Service Lateral Insp		1,697,500	52,500		
2020 Sanitary Sewer Cleaning	190,711	3,059,289			
2024 Structural Defect ID		1,752,867	497,133		
2024 Service Lateral Insp		62,674	1,687,326		
2025 Structural Defect ID			1,709,840	540,160	
2026 Structural Defect ID				1,741,906	508,094
2027 Structural Defect ID					1,781,989
2025 Service Lateral Insp			65,419	1,684,581	
2026 Service Lateral Insp				98,490	2,401,510
2027 Service Lateral Insp					189,933
2021 Sewer Renewals	84,709				
2022 Sewer Renewals	765,304				
2023 Sewer Renewals	2,057,575	577,325			
2024 Sewer Renewals		632,970	1,617,030		
2025 Sewer Renewals			1,055,381	1,194,619	
2026 Sewer Renewals				392,590	1,857,410
2027 Sewer Renewals					495,755
2022 Root Control	1,000,495				
2023 Root Control	25,151	974,850			
2024 Root Control		40,535	959,465		
2025 Root Control			27,315	972,685	
2026 Root Control				29,329	970,671
2027 Root Control					51,812
2022 As Needed Engineering	187,837	155,598	14,312		
2026 As Needed Engineering				126,337	527,522
Total	163,873,251	196,101,819	125,687,469	99,371,302	69,725,289

Debt Administration

The principal forms of indebtedness that the County is authorized to incur include general and limited obligation bonds, general and limited obligation warrants, tax anticipation notes and warrants, and various revenue bonds and warrants relating to enterprises. In addition, the County has the power to enter into certain leases which constitute a charge upon the general credit of the County. Under existing law, the County may issue bonds only after a favorable vote of a majority of the electorate of the County. General and limited obligation warrants issued for certain specified purposes may be issued with approval of the Commission.

The County issued General Obligation Warrants to fund capital improvements and to refund prior outstanding warrants. Such General Obligation Warrants are secured by the full faith and credit of the County. The Sales Tax Act allows the County to levy a one percent sales and use tax, a portion of the proceeds of which are pledged to repay debt service on the County's Series 2017 Limited Obligation Refunding Warrants issued to retire the County's then-outstanding Limited Obligation School Warrants. Excess annual Sales Tax proceeds are statutorily earmarked for other purposes including schools, transportation and public programs. The remainder of the Sales Tax Proceeds after all earmarked funds are allocated is deposited in the County's General Fund. Finally, the County has issued Sewer Warrants which were issued to construct and improve the County Sewer System. The Sewer Warrants are secured by a pledge of revenues (other than tax revenues) generated by the County Sewer System.

The County Financial Control Act generally prohibits the issuance of warrants by counties unless at the time of such issuance funds are available for payment. Act No. 83-75 enacted at the 1983 First Special Session of the Legislature of Alabama, as amended by Act No. 83-921 of the 1983 Fourth Special Session of the Legislature of Alabama (such acts being codified as §§ 11-28-1 et seq. of the Code of Alabama (1975)), pursuant to which the County's outstanding warrants were issued, as well as certain other statutes authorizing Alabama counties to issue general and special obligation warrants for certain specified capital and other similar purposes, expressly negate the application of the County Financial Control Act to such warrants. With certain minor and narrow exceptions, however, Alabama counties may not incur long-term debt for payment of current operating expenses, and the County Financial Control Act has the practical effect of prohibiting deficit financing for current operations.

Jefferson County maintains a Debt Service Fund which accounts for the accumulation of resources and payment of the County's general obligation long-term debt principal and interest. Receipts from pledged ad valorem taxes and sales and use taxes are deposited into this fund and used to retire general obligation debt.

Debt Limits

The Alabama Constitution provides that counties may not become indebted in an amount in excess of five percent (5%) of the assessed value of the property situated therein and subject to taxation. The total assessed value of the property (motor vehicles net assessed value real and personal property net assessed value) and in the County as assessed for County taxation (giving effect to all applicable exemptions from such taxation) for the tax year for which taxes became due and payable on October 1, 2022, is \$11,723,121,340. Consequently, the constitutional debt limitation applicable to the County is \$586,156,067.

Under existing law, the amount of any indebtedness chargeable against the constitutional debt limit is reduced by the amount of any escrow or sinking fund held for payment of such indebtedness. Indebtedness chargeable against the constitutional debt limit does not include obligations payable solely from the revenues derived from a project which was acquired with the proceeds of such obligations.

Excluding obligations which are not chargeable to the constitutional debt limit because advance refunding escrows have been established for their payment and taking into account sinking funds established for obligations not fully refunded, the outstanding general obligation debt of the County as of October 1, 2022 is approximately \$65,250,000. Consequently, the County can incur additional general obligation indebtedness in the approximate amount of \$520,906,067 (i.e., \$586,156,067 less \$65,250,000) without violating its constitutional debt limit.

Debt Percentage

The following table presents certain ratios which relate the direct and overlapping debt of the County to other economic and demographic data.

General Obligation Debt to Assessed Value	0.56%
General Obligation Debt Per Capita*	\$96.71
Debt Service Requirement for FY2023 to Total Operating Budget	14.00%

*Based on population of 674,721. Source: U.S. Census Bureau (2020).

Coverage Requirements

The Sewer Warrants were issued by the County in 2013 to refund outstanding debt associated with the construction of the Sewer System. The Sewer Warrants were issued in two tranches: 1. the Senior Lien Sewer Warrants and 2. the Subordinate Lien Sewer Warrants. The financing documents pursuant to which the Sewer Warrants were issued require the County to maintain a Senior Lien Coverage Ratio and an All-In Coverage Ratio. The Senior Lien Coverage Ratio requires the net revenues of the Sewer System for the fiscal year in question to be not less than 125% of the debt service requirement for the Senior Lien Sewer Warrants. The All-In Coverage Ratio requires the net revenues of the Sewer System for the fiscal year in question to be not less than 110% of the debt service requirement for both the Senior Lien Sewer Warrants and the Subordinate Lien Sewer Warrants together. For fiscal year 2021, the Senior Lien Coverage Ratio was 779% and the All-In Coverage Ratio was 208%.

Credit Rating

When the County anticipates issuing debt, an assessment is made of the condition of the County by independent credit rating agencies. The credit agencies consider the County’s financial health and debt situation, the economic condition of the area and the County’s management of its resources as factors in determining its ratings. The ratings are utilized by potential investors to assess their risks in terms of the County’s ability to pay them back when the warrants or notes sold become due. The level of risk an investor must assume translates into the interest rate that will be charged to the County to borrow money. Jefferson County’s outstanding General Obligation Warrants, Limited Obligation Warrants and Sewer Warrants currently have the following ratings from independent credit rating agencies:

General Obligation Warrants:

Moody’s Investors Service, Inc.	A3/Stable
S&P Global Ratings	AA-/Stable
Fitch Ratings	AA-/Stable

Limited Obligation Warrants:

S&P Global Ratings	AA/Stable
Fitch Ratings	AA-/Stable

Sewer Warrants:

Senior:	
S&P Global Ratings	BBB+/Stable
Fitch Ratings	BB+/Stable
Subordinate:	
S&P Global Ratings	BBB/Stable
Fitch Ratings	BB/Stable

On May 2, 2018, Moody’s assigned an A3 rating with a Stable Outlook to the County’s Series 2018 General Obligation Warrants and last affirmed the rating on August 4, 2022. On May 16, 2018, S&P Global assigned an AA- rating with Stable Outlook to the Series 2018 General Obligation Warrants and last affirmed the rating on December 21, 2021. Fitch Ratings assigned a AA- rating with Stable Outlook to the Series 2018 General Obligation Warrants at issuance and last affirmed that rating on November 6, 2020. S&P Global assigned an AA Rating with a Stable Outlook to the Limited Obligation Warrants at issuance and last affirmed such rating on December 21, 2021. Likewise, Fitch Ratings assigned an AA- rating with Stable Outlook to the Limited Obligation Warrants at issuance and then affirmed such rating on November 6, 2020. S&P Global assigned BBB/BB- ratings with Stable Outlook to the Sewer Warrants at issuance and then raised the ratings to BBB+/BB with Stable Outlook on December 20, 2018. Fitch Ratings assigned BB+/BB ratings with Stable Outlook to the Sewer Warrants at issuance and last affirmed such ratings on November 18, 2021.

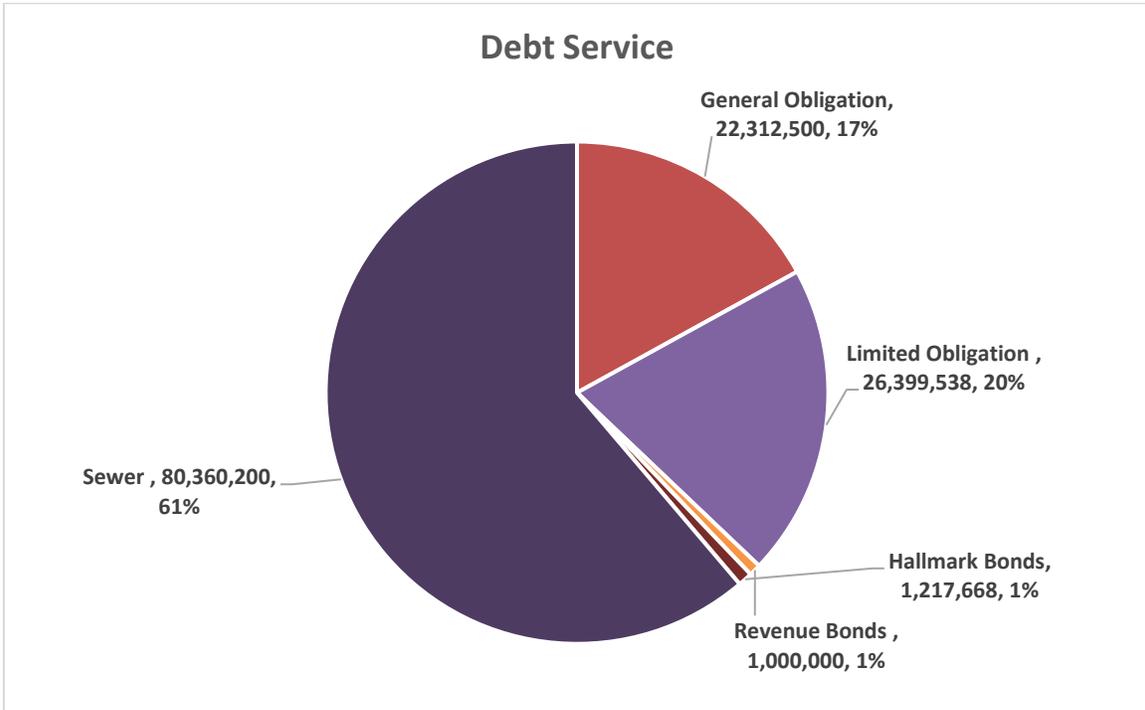


Figure 39 Debt Service projections for upcoming fiscal year by types of debt.

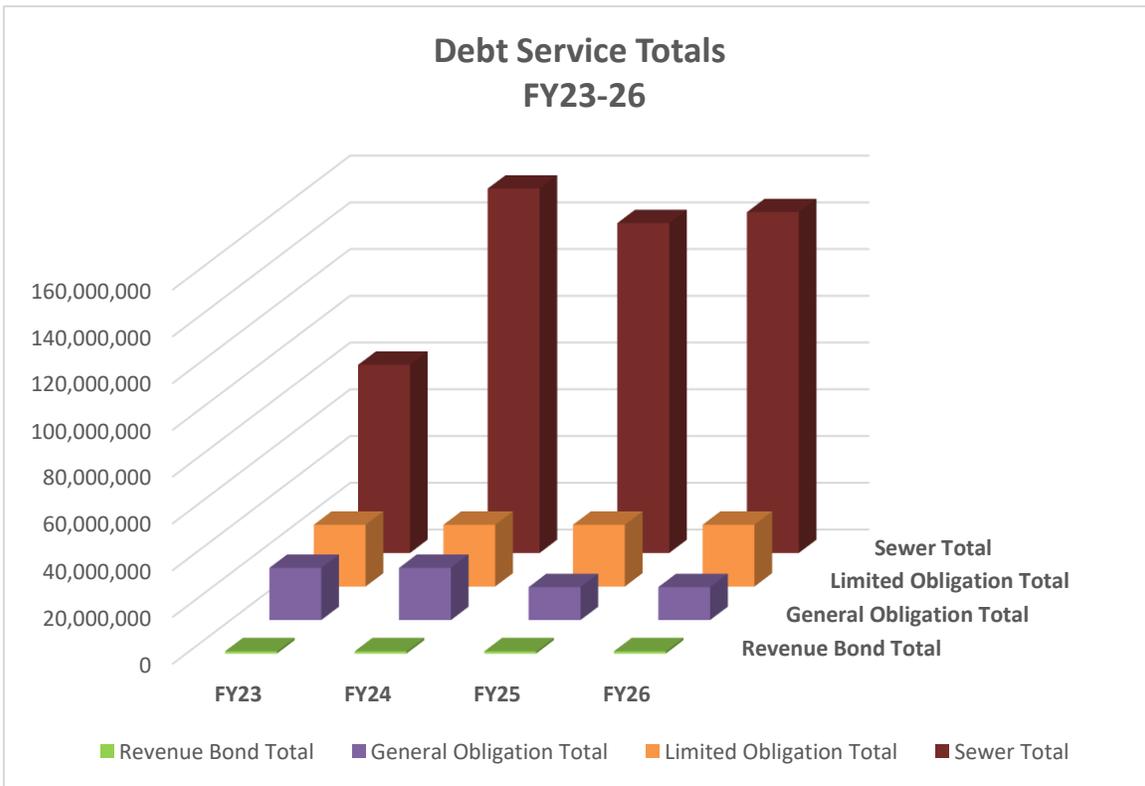


Figure 40 Debt Service payment comparison by type over 4 years.

Debt Service Schedule FY 22-26

General Obligation Warrants Principal

Description Gen. Long Term Debt Principal Requirement	Total Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
2018-A	65,250,000	19,050,000	20,000,000	12,780,000	13,420,000	0
2018-B	0	0	0	0	0	0
Total Principal	65,250,000	19,050,000	20,000,000	12,780,000	13,420,000	0

General Obligation Warrants Interest

Description Interest Requirements	Total Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
2018-A	7,553,500	3,262,500	2,310,000	1,310,000	671,000	0
2018-B	0	0	0	0	0	0
Total Interest	7,553,500	3,262,500	2,310,000	1,310,000	671,000	0

General Obligation Fees

Description Fees Requirements	Total Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Total Fees	2,500	2,500				

Total General Obligation

Description Total Requirements	Total Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Total Principal & Interest	72,806,000	22,315,000	22,310,000	14,090,000	14,091,000	0

Debt Service Schedule FY23-26

Limited Obligation Refunding Warrants Principal

Description	Total					
L O R Warrants	Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Principal Requirement						
Series 2017	282,230,000	12,785,000	13,425,000	14,100,000	14,800,000	227,120,000
Series 2017	2,990,000	0	0	0	0	2,990,000
Total Principal	285,220,000	12,785,000	13,425,000	14,100,000	14,800,000	230,110,000

Limited Obligation Refunding Warrants Interest

Description	Total					
Interest Requirements	Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Series 2017	122,028,802	13,614,538	12,975,288	12,304,038	11,599,038	71,535,900
Total Interest	122,028,802	13,614,538	12,975,288	12,304,038	11,599,038	71,535,900

Limited Obligation Refunding Warrants Fees

Description	Total					
Requirements	Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Fees	3,500	3,500				

Total Limited Obligation Refunding Warrants

Description	Total					
Total Requirements	Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Total Principal & Interest	407,252,302	26,403,038	26,400,288	26,404,038	26,399,038	301,645,900

Debt Service Schedule FY23-26

Sewer Warrants Principal

Description Sewer Warrants Principal Requirement	Total Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Senior Lien 2013A	395,005,000	0	0	0	0	395,005,000
Senior Lien 2013B	54,999,964	0	0	0	2,438,595	52,561,369
Senior Lien 2013C	149,997,926	0	0	0	0	149,997,926
Subordinate 2013D	765,330,000	10,980,000	14,780,000	0	0	739,570,000
Subordinate 2013E	50,271,496	0	0	0	0	50,271,496
Subordinate 2013F	324,297,136	0	0	0	0	324,297,136
Total Principal	1,739,901,522	10,980,000	14,780,000	0	2,438,595	1,711,702,927

Sewer Warrants Interest

Description Interest Requirements	Total Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Senior Lien 2013A	568,324,838	21,071,325	21,071,325	21,071,325	21,071,325	484,039,538
Senior Lien 2013B	116,740,036	0	0	0	2,261,405	114,478,631
Senior Lien 2013C	382,315,700	0	19,109,195	19,109,195	19,109,195	324,988,115
Senior Lien 2013C 1	136,082,074	0	0	0	0	136,082,074
Subordinate 2013D	1,267,550,625	48,308,875	47,569,875	47,569,875	47,569,875	1,076,532,125
Subordinate 2013E	172,423,504	0	0	0	0	172,423,504
Subordinate 2013F	1,191,553,292	0	53,378,488	53,378,488	53,378,488	1,031,417,828
Subordinate 2013F 2	362,057,864	0	0	0	0	362,057,864
Total Interest	4,197,047,933	69,380,200	141,128,883	141,128,883	143,390,288	3,702,019,679

Total Sewer Warrants Fees

Description Requirements	Total Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Total Fees	129,514	129,514				

Total Sewer Warrants

Description Total Requirements	Total Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Total Principal/ Interest	5,937,078,968	80,489,714	155,908,883	141,128,883	145,828,883	5,413,722,605

Debt Service Schedule FY23-26

**Birmingham Jefferson County Civic Center Authority
Jefferson County Revenue Bonds Principal**

Description	Total					
JeffCo Revenue Bonds	Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Principal Requirement						
2018 E Revenue Bonds	16,427,797	379,313	393,864	408,973	424,662	14,820,985
Total Principal	16,427,797	379,313	393,864	408,973	424,662	14,820,985

**Birmingham Jefferson County Civic Center Authority
Jefferson County Revenue Bonds Interest**

Description	Total					
JeffCo Revenue Bonds	Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Interest Requirement						
2018 E Revenue Bonds	9,575,277	620,687	606,136	591,027	575,338	7,182,089
Total Interest	9,575,277	620,687	606,136	591,027	575,338	7,182,089

Total Jefferson County Revenue Bonds

Description	Total					
Total Requirements	Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Total Principal/ Interest	26,003,074	1,000,000	1,000,000	1,000,000	1,000,000	22,003,074

Debt Service Schedule for Alabama Transportation Infrastructure Bank not available at this time.

Debt Service Schedule FY23-26

Hallmark Farm Cooperative Principal

Description	Total Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Principal Requirement						
Loan Series 2019	11,953,250	863,825	889,725	916,425	943,925	8,339,350
Total Principal	11,953,250	863,825	889,725	916,425	943,925	8,339,350

Hallmark Farms Cooperative Interest

Description	Total Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Interest Requirement						
Loan Series 2019	2,306,696	353,843	328,164	299,913	271,729	1,053,047
Total Interest	2,306,696	353,843	328,164	299,913	271,729	1,053,047

Total Hallmark Bonds

Description	Total Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Total Requirements						
Total Principal/ Interest	14,259,946	1,217,668	1,217,889	1,216,338	1,215,654	9,392,397

Total Debt Service

Description	Total Outstanding	FY2023	FY2024	FY2025	FY2026	Thereafter
Warrants						
General Warrants	72,803,500	22,312,500	22,310,000	14,090,000	14,091,000	0
L O R Warrants	407,248,802	26,399,538	26,400,288	26,404,038	26,399,038	301,645,900
Sewer Warrants	5,936,949,454	80,360,200	155,908,883	141,128,883	145,828,883	5,413,722,605
Revenue Bonds	26,003,074	1,000,000	1,000,000	1,000,000	1,000,000	22,003,074
Hallmark Bonds	14,259,946	1,217,668	1,217,889	1,216,338	1,215,654	9,392,397
Total Debt Service	6,457,264,776	131,289,906	206,837,060	183,839,259	188,534,575	5,746,763,976

Acronyms

ACFR Annual Comprehensive Financial Report
ADEM Alabama Department of Emergency Management
BCRI Birmingham Civil Rights Institute
BJCC Birmingham Jefferson Civic Center
BMO Budget Management Office
BOE Board of Equalization
CFO Chief Financial Officer
CIP Capital In Progress
COLA Cost of Living Adjustment
DA District Attorney
EEOC Equal Employment Opportunity Commission
EMA Emergency Management Agency
EPA Environmental Protection Agency
ESD Environmental Services Department
FY Fiscal Year
GAAP Generally Accepted Accounting Principles
GFOA Government Finance Officers Association
HBCU Historically Black Colleges and Universities
HCA Health Care Authority
HR Human Resources
IT Information Technology
JDO Juvenile Detention Officers
JPO Juvenile Probation Officers
NPDES National Pollutant Discharge Elimination System
OPEB Other Post-Employment Benefits
PBD Personnel Board
PIO Public Information Office
SRI Southern Research Institute
UAB University of Alabama at Birmingham
WWTP Wastewater Treatment Plant

Glossary

Accounting Procedure: The arrangement of all processes which discover, record, and summarize financial information to produce statements and reports which provide internal control.

Accrual Basis of Accounting: A basis of accounting in which revenues are recognized when earned and expenditures are recognized when incurred rather than when cash is actually received or disbursed.

Adoption of Budget: Formal action by the County Commission which sets the spending priorities and limits for the fiscal year.

Ad Valorem Taxes: Taxes levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation. Such taxes appear in the General Fund, some Special Revenue funds, and some Enterprise funds.

Allocate: To divide a lump-sum appropriation into parts which are designated for expenditure by specific organizational units and/or specific purposes and activities.

Appropriation: Legal authorization from the County Commission to incur obligations and to make expenditures for specific purposes approved on an annual basis.

Assessed Valuation: A valuation set upon real estate or other property by the County Tax Assessor and the State as a basis for levying ad valorem taxes.

Assets: Property owned by the County which has monetary value.

Balanced Budget: Total expenditures by fund with appropriate reserves cannot exceed total fund revenues including the fund balance.

Bond: A long-term I.O.U. or promise to pay a specified sum of money at a specified interest rate on a particular date (maturity date). Bonds are primarily used to finance capital projects. The most common types are general obligation bonds (backed by the full faith, credit and taxing power of the organization) and revenue bonds (backed only by the revenues from a specific project such as a hospital or toll road).

Budget: A formal plan of financial action embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The County combines revenue, expenditure, indirect cost, and capital budgets.

Budget Adjustment: A revision of an appropriation by the County Commission or by Commission authorized procedures through the adoption of an increase or decrease to specific line item(s) in the budget.

Budget Calendar: The schedule of key dates or milestones which the County follows in the preparation, adoption, and administration of the budget.

Budget Message: An opening section in the budget which provides the Commission and the public with a general summary of some aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the coming year.

Budget Process: A series of steps involved in the planning, preparation, implementation and monitoring of the County Budget.

Budgetary Control: The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Capital Budget: A plan of proposed budget outlays and the means of financing them for the current fiscal period.

Capital Expenditure: A project that is over \$100,000 and will take a period of several years to complete.

Capital Improvement: Expenditures related to the acquisition, expansion, or rehabilitation of an infrastructure or physical plant.

Capital Improvement Program: A multi-year plan developed for capital improvements which are updated annually.

Capital Outlay: Expenditures which result in the acquisition of or addition to fixed assets, such as vehicles, furniture, and building improvements, limited to the current year.

Current Budget: The annual budget prepared for the present fiscal year, October 1, 2020, through September 30, 2021.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts may include bonds, warrants, and notes.

Debt Limit: The maximum amount of debt which is permitted by state law.

Debt Service: Expenditures for principal and interest payments on loans, notes and bonds.

Debt Service Fund: Fund established to receive dedicated revenues used to make principal and interest payments on County debt. It is used to account for the accumulation of resources for and the payment of, general obligation and special assessment debt principal, interest and related costs, except for the debt service accounted for in the Special Revenue Funds and Enterprise Funds.

Debt Service Requirements: The amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full on schedule.

Deficit: The excess of the obligation of a fund over the fund's resources.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which they become delinquent by statute.

Depreciation: Loss in value or service of fixed assets because of wear and tear through use, lapse of time, inadequacy, or obsolescence.

Disbursements: Payments in cash.

Double Entry: A system of bookkeeping which requires, in all transactions, entries of corresponding amounts on both the debit and the credit side of an account or accounts in a fund.

Earned Interest: Interest collected or due.

Encumbrance: The legal commitment of appropriated funds to purchase an item or service. Funds are set aside or committed for a future expenditure.

Encumbrance Accounting: A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

Enterprise Fund: A set of accounts earmarked for the construction, operation and maintenance of self-supporting services. The chief source of revenue for this type of fund is user service charges.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure/Expense: The outflow of funds paid for an asset obtained or goods and services obtained.

Expenses: Charges incurred, whether paid or not, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal year.

Fiduciary Fund: Assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Fiscal Year: A twelve month period designated by the County Commission signifying the beginning and ending period for recording financial transactions. Jefferson County has specified October 1 to September 30 as its fiscal year.

Fixed Assets: Long-term assets which continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Fringe Benefits: Employee compensation that is in addition to wages or salaries. Examples include life insurance, pensions, and medical insurance payments.

Function: As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end, as opposed to being identified only by the organizational unit which expended the money.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording financial transactions.

Fund Accounts: All accounts necessary to set forth the financial operations and financial position of a fund.

Fund Balance: The excess of fund assets over fund liabilities.

Fund Group: A group of funds which are similar in purpose and character.

Furniture: Moveable, non-expendable items used for office operations that are not of a mechanical nature, and which should last for more than one year in time.

GAAP: Generally Accepted Accounting Principles

GASB: Government Accounting Standards Board. They are the source of generally accepted accounting principles used by State and Local governments in the United States.

General Fund: A fund accounting for all financial resources except those required to be accounted for in another fund.

General Ledger: A book, file, or other device which contains the accounts needed to reflect in summary and detail the financial position and results of financial operations of the County.

GFOA: Government Financial Officers of America

Goal: A statement of broad direction, purpose or intent concerning a specific achievement in a given time period.

Government Fund Types: Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities, except where accounted for in proprietary funds and fiduciary funds.

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development, such as expanded sewer and wastewater treatment capacity. This term appears most frequently in the Enterprise funds.

Improvements: Buildings, other structures, and other attachments which are intended to remain so attached.

Indirect Expenses: Those elements of cost necessary in the provision of County services which are of such a nature that they cannot be readily or accurately charged to the recipient organization or function. Examples include accounting service, payroll, risk management, legal advice, fleet service costs, and personnel assistance. The County budgets using a full-cost indirect plan, but often can only bill the maximum allowable under an A-87 indirect plan, as specified by law.

Infrastructure: Facilities such as roads, sewers, buildings, parks, etc. upon which the growth and continuance of a community depends.

Interest: A fee charged to a borrower for the use of money.

Interfund Transfers: Money which is taken, following formal Commission resolution, from one fund under the control of the County and added to another fund under County control.

Internal Control: A plan of organization under which employees' duties are arranged and records and procedures are designed to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the procedure is subdivided so that no one employee performs a complete cycle of operations.

Liability: The financial debt or obligations entered in the balance sheet of Jefferson County.

Long-Term Debt: An amount owed on Jefferson County obligations which has a maturity date beyond the current fiscal year.

Modified Accrual Basis of Accounting: A basis of accounting whereby revenues are recognized when they become available and measurable, and expenditures are recognized when the fund liability is incurred.

Objective: Desired output oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

Operating Budget: Appropriation of funds for continuing service programs and operation and maintenance of facilities used to provide basic government services.

Proprietary Fund: County operations (a) that are financial and operated in a manner similar to private enterprises where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management and control, accountability, or other purposes.

Reserve: An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is not available for general appropriation.

Resolution: A formal statement of a decision or expression of opinion put before or adopted by the County Commission.

Resources: Total amounts available for appropriation.

Retirement System: A plan created by State law whereby money built up through contributions of participants (6% of salary) and matched by the County is used to make regular payments to those who

retire from service by reason of age, disability, or length of service. The Pension Board has its operational staff budgeted within this County budget.

Revenue: Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money. Financial resources received from taxes, user charges, intergovernmental charges, etc., are examples.

Roll Up Code: An account by which the postings to a number of similar accounts is summarized so that the balance in the control account serves as a check on the accuracy of the detailed account postings and summarizes the expenditures in relation to the budget estimate.

Salary: The total amount regularly paid to an individual, before deductions, for personal services rendered while on the payroll. The combination of salary and associated fringes currently are 34.3% of the total County operating budget.

Sinking Fund: Money which has been set aside or invested for the definite purpose of meeting payments on debt at some future time. It is usually a fund set up for the purpose of accumulating money over a period of years in order to have money available for the redemption of long-term obligations at the date of maturity.

SMART Budgeting: Specific Results, Measurable Goals, Accountable to Stakeholders, Responsive to Customers, and Transparent to Everyone.

Special Revenue Fund: Funds set up as accounts for federal or state money legally restricted to expenditures for specific purposes, such as the Road Fund, Indigent Care Fund, and Mapping Funds.

Supply: A material item of an expendable nature that is consumed, worn-out, or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

Taxes: Compulsory charges levied by a governmental unit to finance services performed for the common benefit, without regard to the matter of usage by the payer

Transaction: An event requiring an entry into the accounting records.

Trust and Agency Fund: Fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or funds.

User Charge: The fee charged for the direct receipt of a public service to the party benefiting from the service. This term especially appears in the Enterprise funds.